

**BAYSIDE IMPROVEMENT
AND
BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
JOINT REGULAR MEETING
AGENDA**

July 22, 2019

Bayside Improvement and Bay Creek

Community Development Districts

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone (561) 571-0010 • Toll-free (877) 276-0889 • Fax (561) 571-0013

July 15, 2019

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Boards of Supervisors

Bayside Improvement and Bay Creek Community Development Districts

Dear Board Members:

A Joint Regular Meeting of the Boards of Supervisors of the Bayside Improvement Community Development District and Bay Creek Community Development District will be held on July 22, 2019 at 2:00 p.m., at the Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134. The agenda is as follows:

1. Call to Order/Phone Silent Mode/Pledge of Allegiance
2. Roll Call
3. Public Comments: *Agenda Items*

BAYSIDE IMPROVEMENT BUSINESS ITEMS

4. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2018, Prepared by Grau & Associates
5. Consideration of Resolution 2019-04, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2018

BAY CREEK BUSINESS ITEMS

6. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2018, Prepared by Grau & Associates
7. Consideration of Resolution 2019-04, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2018

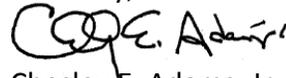
JOINT BUSINESS ITEMS

8. Staff Report: District Engineer: *Barraco & Associates, Inc.* [Both]
9. Lake Maintenance Report: *SOLitude Lake Management* [Both]

10. PLCA Landscape Committee Report
11. Discussion: Colony Foundation Turnover and Potential Effects on CDD
12. Discussion: Fiscal Year 2020 Joint Proposed Budget Actions Resulting from July 19, 2019 Joint Budget Workshop
13. Continued Discussion: CDD/PLCA Landscape Maintenance Agreement
14. Consideration of Resolutions Designating Dates, Times and Locations for Joint Regular Meetings of the Boards of Supervisors of the Districts for Fiscal Year 2019/2020 and Providing for an Effective Date
 - A. *Bayside Improvement Community Development District: Resolution 2019-05*
 - B. *Bay Creek Community Development District: Resolution 2019-05*
15. Irrigation Reports
 - A. High User
 - i. Bayside Improvement CDD
 - ii. Bay Creek CDD
 - B. Penalty Usage Summary
 - i. Bayside Improvement CDD
 - ii. Bay Creek CDD
 - C. Zero Consumption
 - i. Bayside Improvement CDD
 - ii. Bay Creek CDD
16. Acceptance of Unaudited Financial Statements as of June 30, 2019
17. Approval of June 24, 2019 Joint Regular Meeting Minutes [Both]
18. Action/Agenda Items [Both]
19. Old Business [Both]
20. Staff Reports [Both]
 - A. District Counsel: *Dan Cox, Esq.*

- B. District Manager: *Wrathell, Hunt and Associates, LLC*
 - i. Monthly Status Report: Field Operations
 - ii. UPCOMING MEETING DATES
 - August 26, 2019 at 2:00 P.M.
 - September 23, 2019 at 2:00 P.M.
- 21. Supervisors' Requests
- 22. Public Comments: *Non-Agenda Items*
- 23. Adjournment [Both]

Should you have any questions, please contact me directly at 239-464-7114.

Sincerely,

Chesley E. Adams, Jr.
District Manager

<p>FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE CALL IN NUMBER: 1-888-354-0094 CONFERENCE ID: 8593810</p>
--

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

4

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018**

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Statement of Net Position – Proprietary Fund	13
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Fund	14
Statement of Cash Flows – Proprietary Fund	15
Notes to the Financial Statements	16-23
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	24
Notes to Required Supplementary Information	25
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	26-27
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	28
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	29-30



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road ▪ Suite 280
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Bayside Improvement Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Bayside Improvement Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the District as of September 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 18, 2019, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.


B & Associates

June 18, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Bayside Improvement Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2018. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the fiscal year ended September 30, 2018 resulting in a net position balance of \$7,261,088.
- The change in the District's total net position in comparison with the prior fiscal year was (\$382,915), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2018, the District's governmental funds reported combined ending fund balances of \$870,759, an increase of \$44,714 in comparison with the prior fiscal year. A portion of fund balance is non-spendable for deposits and prepaids and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by assessments (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general government and maintenance and operations. The business-type activities of the District include irrigation services.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund which is a major fund.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Proprietary Fund

The District maintains one type of proprietary fund, an enterprise fund. An enterprise fund is used to report the same function presented as business-type activities in the government-wide financial statements. The District uses an enterprise fund to account for the operations of the irrigation services within the District.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key components of the District's net position are reflected in the following table:

	NET POSITION					
	SEPTEMBER 30,					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 989,824	\$ 1,100,752	\$ 1,101,334	\$ 1,041,405	\$ 2,091,158	\$ 2,142,157
Capital assets, net of depreciation	5,309,489	5,687,667	116,434	201,721	5,425,923	5,889,388
Total assets	6,299,313	6,788,419	1,217,768	1,243,126	7,517,081	8,031,545
Current liabilities	119,065	274,707	94,547	70,684	213,612	345,391
Long-term liabilities	42,381	42,151	-	-	42,381	42,151
Total liabilities	161,446	316,858	94,547	70,684	255,993	387,542
Net position						
Investment in capital assets	5,309,489	5,687,667	116,434	201,721	5,425,923	5,889,388
Unrestricted	828,378	783,894	1,006,787	970,721	1,835,165	1,754,615
Total net position	\$ 6,137,867	\$ 6,471,561	\$ 1,123,221	\$ 1,172,442	\$ 7,261,088	\$ 7,644,003

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending.

The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION					
	FOR THE FISCAL YEAR END SEPTEMBER 30,					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues						
Charges for services	\$ 2,141,060	\$ 2,136,418	\$ 486,603	\$ 470,979	\$ 2,627,663	\$ 2,607,397
Operating grants and contributions	302,414	-	-	-	302,414	-
General revenues						
Unrestricted investment earnings	1,276	1,760	158	220	1,434	1,980
Miscellaneous	18,031	14,067	-	-	18,031	14,067
Total revenues	2,462,781	2,152,245	486,761	471,199	2,949,542	2,623,444
Expenses:						
General government	191,944	198,930	-	-	191,944	198,930
Physical environment	2,604,531	2,472,500	-	-	2,604,531	2,472,500
Irrigation services	-	-	535,982	463,893	535,982	463,893
Total expenses	2,796,475	2,671,430	535,982	463,893	3,332,457	3,135,323
Change in net position	(333,694)	(519,185)	(49,221)	7,306	(382,915)	(511,879)
Net position - beginning	6,471,561	6,990,746	1,172,442	1,165,136	7,644,003	8,155,882
Net position - ending	\$ 6,137,867	\$ 6,471,561	\$ 1,123,221	\$ 1,172,442	\$ 7,261,088	\$ 7,644,003

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental activities

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2018 was \$2,796,475. The costs of the District's activities were primarily funded by program revenues. In total, expenses increased in the current fiscal year mainly as a result of an increase in maintenance expenses. In total, revenues increased in the current fiscal year mainly as a result of grant funds received from FEMA in relation to Hurricane Irma assistance.

Business-type activities

Business-type activities reflect the operations of the irrigation facilities within the District. The cost of operations is covered primarily by charges to customers. In addition, program revenues also include an assessment levy on customers for both the current and prior fiscal years.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2018 was amended to increase revenues by \$9,142 and increase appropriations by \$360,850.

CAPITAL ASSETS

At September 30, 2018, the District had \$13,138,261 invested in capital assets for the governmental activities. In the government-wide financial statements depreciation of \$7,828,772 has been taken, which resulted in a net book value of \$5,309,489. The District's business-type activities reported net capital assets of \$116,434. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general and enterprise operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Bayside Improvement Community Development District's Finance Department at 2300 Glades Road, Suite 410W Boca Raton, Florida 33431.

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 717,825	\$ 994,228	\$ 1,712,053
Assessments receivable	3,020	88	3,108
Accounts receivable	46	-	46
Due from other government	30,032	8,139	38,171
Prepaid items and deposits	2,268	104	2,372
Grant receivable	287,863	-	287,863
Internal balances	(51,230)	51,230	-
Restricted assets:			
Cash	-	47,545	47,545
Capital assets:			
Nondepreciable	889,046	-	889,046
Depreciable, net	4,420,443	116,434	4,536,877
Total assets	<u>6,299,313</u>	<u>1,217,768</u>	<u>7,517,081</u>
LIABILITIES			
Accounts payable and accrued expenses	118,811	47,002	165,813
Deferred revenue	254	-	254
Customer deposits payable	-	47,545	47,545
Non-current liabilities:			
Due in more than one year	42,381	-	42,381
Total liabilities	<u>161,446</u>	<u>94,547</u>	<u>255,993</u>
NET POSITION			
Investment in capital assets	5,309,489	116,434	5,425,923
Unrestricted	828,378	1,006,787	1,835,165
Total net position	<u>\$ 6,137,867</u>	<u>\$ 1,123,221</u>	<u>\$ 7,261,088</u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
Primary government:						
Governmental activities:						
General government	\$ 191,944	\$ 191,944	\$ -	\$ -	\$ -	\$ -
Physical environment	2,604,531	1,949,116	302,414	(353,001)	-	(353,001)
Total governmental activities	2,796,475	2,141,060	302,414	(353,001)	-	(353,001)
Business-type activities:						
Irrigation services	535,982	486,603	-	-	(49,379)	(49,379)
Total business-type activities	535,982	486,603	-	-	(49,379)	(49,379)
General revenues:						
Unrestricted investment earnings				1,276	158	1,434
Miscellaneous				18,031	-	18,031
Total general revenues				19,307	158	19,465
Change in net position				(333,694)	(49,221)	(382,915)
Net position - beginning				6,471,561	1,172,442	7,644,003
Net position - ending				\$ 6,137,867	\$ 1,123,221	\$ 7,261,088

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018**

	Major Fund General	Total Governmental Funds
ASSETS		
Cash	\$ 717,825	\$ 717,825
Assessments receivable	3,020	3,020
Accounts receivable	46	46
Due from other governments	30,032	30,032
Grant receivable	287,863	287,863
Prepays	125	125
Deposits	2,143	2,143
Total assets	\$ 1,041,054	\$ 1,041,054
LIABILITIES		
Accounts payable and accrued expenses	\$ 118,811	\$ 118,811
Due to other funds	51,230	51,230
Deferred revenue	254	254
Total liabilities	170,295	170,295
FUND BALANCES		
Nonspendable:		
Deposits and prepaids	2,268	2,268
Unassigned	868,491	868,491
Total fund balances	870,759	870,759
Total liabilities and fund balances	\$ 1,041,054	\$ 1,041,054

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

Total fund balances - governmental funds \$ 870,759

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	13,138,261	
Accumulated depreciation	<u>(7,828,772)</u>	5,309,489

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Compensated absences		<u>(42,381)</u>
----------------------	--	-----------------

Net position of governmental activities		<u><u>\$ 6,137,867</u></u>
---	--	----------------------------

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Major Funds General	Total Governmental Funds
REVENUES		
Assessments	\$ 2,141,060	\$ 2,141,060
Interest income	1,276	1,276
Grant revenue	302,414	302,414
Miscellaneous	18,031	18,031
Total revenues	2,462,781	2,462,781
EXPENDITURES		
Current:		
General government	191,944	191,944
Physical environment	2,198,738	2,198,738
Capital outlay	27,385	27,385
Total expenditures	2,418,067	2,418,067
Excess (deficiency) of revenues over (under) expenditures	44,714	44,714
Fund balances - beginning	826,045	826,045
Fund balances - ending	\$ 870,759	\$ 870,759

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Net change in fund balances - total governmental funds	\$	44,714
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures, however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		27,385
The change in compensated absences between the current and prior fiscal year is reported in the statement of activities but is not reported as expenditures in governmental funds in governmental funds.		(230)
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		<u>(405,563)</u>
Change in net position of governmental activities	\$	<u><u>(333,694)</u></u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2018**

ASSETS

Current assets:

Cash and equivalents	\$ 994,228
Due from other governments	8,139
Assessments receivable	88
Due from other funds	51,230
Restricted cash:	
Customer deposits	47,545
Prepaid items and deposits	104
Total current assets	<u>1,101,334</u>

Noncurrent assets:

Capital assets:

Buildings	
Infrastructure	1,589,737
Less accumulated depreciation	<u>(1,473,303)</u>
Total capital assets, net of depreciation	<u>116,434</u>
Total noncurrent assets	<u>116,434</u>
Total assets	<u>1,217,768</u>

LIABILITIES

Current liabilities:

Accounts payable and accrued expenses	47,002
Customer deposits- payable from restricted assets	<u>47,545</u>
Total current liabilities	<u>94,547</u>
Total liabilities	<u>94,547</u>

NET POSITION

Investment in capital assets	116,434
Unrestricted	<u>1,006,787</u>
	<u>\$ 1,123,221</u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Operating revenues:	
Charges for services:	
Irrigation revenues	\$ 310,539
Meter fees	250
Assessments	171,501
Other	4,313
Total operating revenues	<u>486,603</u>
Operating expenses:	
Irrigation services	325,315
Administrative and other	125,380
Depreciation	85,287
Total operating expenses	<u>535,982</u>
Operating income	<u>(49,379)</u>
Nonoperating revenues (expenses):	
Interest income	<u>158</u>
Total nonoperating revenues (expenses)	<u>158</u>
Change in net position	(49,221)
Total net position - beginning	<u>1,172,442</u>
Total net position - ending	<u>\$ 1,123,221</u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

CASH FLOW FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 479,123
Payments for goods and services	<u>(426,902)</u>
Net cash provided (used) by operating activities	<u>52,221</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Due from other funds	<u>(50,340)</u>
Net cash provided (used) by non-capital financing activities	<u>(50,340)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>158</u>
Net cash provided (used) by investing activities	<u>158</u>
Net increase (decrease) in cash and cash equivalents	2,039
Cash and cash equivalents - October 1	<u>1,039,734</u>
Cash and cash equivalents - September 30	<u>\$ 1,041,773</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (49,379)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	85,287
(Increase)/Decrease in:	
Assessments receivable	(39)
Accounts receivable	628
Due from other governments	(8,139)
Increase/(Decrease) in:	
Accounts payable	35,960
Due to other governments	(12,167)
Customer deposits	<u>70</u>
Total adjustments	<u>101,600</u>
Net cash provided (used) by operating activities	<u>\$ 52,221</u>

See notes to the financial statements

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Bayside Improvement Community Development District ("District") was created on August 14, 1991 by Rule Chapter 42N-1.001, adopted under Chapter 120 by the Florida Land and Water Adjudicatory Commission, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by qualified electors (residents) living within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The District and Bay Creek Community Development District ("Bay Creek") share the same Developer and share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment (operating-type special assessments for maintenance and debt service are treated as charges for services) and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January 1 to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments. The District's annual assessments are billed and collected by the County Tax Assessor/Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution. In addition, any excess fees computed by the Tax Collector are remitted to the District.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The District reports the following enterprise fund:

Irrigation Fund

The Irrigation Fund accounts for the operations of the irrigation lines, which are funded by proceeds from operations of these facilities including user fees, meter fees and connection fees, and non-ad valorem special assessments.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Irrigation Fund (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities, Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, land and improvements, machinery and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental and business type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Net Position or Equity (Continued)

Capital Assets (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	7-39
Infrastructure	20-40
Furniture fixtures and equipment	5-10
Irrigation system	20

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Compensated Absences

It is the District's policy to permit employees to accumulate, within certain limits, earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. However, employees will be paid for any unused accrued vacation time up to a maximum 240 vacation hours upon termination of employment. Compensated absences are reported as accrued in the government-wide financial statements. Governmental funds report only matured compensated absences payable to currently terminating employees which are included in wages payable, if any.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received but not yet earned.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Net Position or Equity (Continued)

Long-Term Obligations (Continued)

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2018 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 889,046	\$ -	\$ -	\$ 889,046
Total capital assets, not being depreciated	889,046	-	-	889,046
Capital assets, being depreciated				
Furniture, fixtures and equipment	792,694	27,385	-	820,079
Building and improvements	4,979,463	-	-	4,979,463
Infrastructure	6,449,673	-	-	6,449,673
Total capital assets, being depreciated	12,221,830	27,385	-	12,249,215
Less accumulated depreciation for:				
Furniture, fixtures and equipment	670,871	33,754	-	704,625
Building and improvements	2,933,743	157,343	-	3,091,086
Infrastructure	3,818,595	214,466	-	4,033,061
Total accumulated depreciation	7,423,209	405,563	-	7,828,772
Total capital assets, being depreciated, net	4,798,621	(378,178)	-	4,420,443
Governmental activities capital assets, net	\$ 5,687,667	\$ (378,178)	\$ -	\$ 5,309,489
<u>Business type activities</u>				
Capital assets, being depreciated				
Irrigation system	\$ 1,589,737	\$ -	\$ -	\$ 1,589,737
Total capital assets, being depreciated	1,589,737	-	-	1,589,737
Less accumulated depreciation for:				
Irrigation system	1,388,016	85,287	-	1,473,303
Total accumulated depreciation	1,388,016	85,287	-	1,473,303
Total capital assets, being depreciated, net	201,721	(85,287)	-	116,434
Business type activities capital assets, net	\$ 201,721	\$ (85,287)	\$ -	\$ 116,434

For governmental activities, depreciation was charged to the physical environment function.

NOTE 6 – INTERFUND RECEIVABLES & PAYABLES

Interfund receivables and payables at September 30, 2018 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 51,230
Irrigation	51,230	-
Total	\$ 51,230	\$ 51,230

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the irrigation fund relate to payroll expenses covered by the proprietary fund on behalf of the general fund.

NOTE 7 – LONG TERM LIABILITIES

Changes in long-term liability activity for the fiscal year ended September 30, 2018 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Compensated absences	\$ 42,151	\$ 24,823	\$ (24,593)	\$ 42,381	\$ -
Total	\$ 42,151	\$ 24,823	\$ (24,593)	\$ 42,381	\$ -

NOTE 8 – PENSION PLANS

The District and Bay Creek Community Development District share the same Developer and share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District. Both pension plans described below are plans that cover the common employees of both the District and Bay Creek. The information described below is based on the plan as a whole unless otherwise indicated.

Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. In March 2007, the District executed a Trust Agreement with its plan agent for the sole and exclusive benefit of District employees. Except for the plan provisions related to loans, the deferred compensation is not available to the employees until termination, retirement, death or unforeseeable emergency. The plan is administered by ICMA Retirement Corporation. Except for the plan provisions related to loans, the District has no fiduciary responsibility for the plan and therefore, the District does not report the balances and activities in its financial statements.

Defined Contribution Pension Plan

All permanent full-time employees are covered by a defined contribution pension plan with vesting requirements varying between one and five years. At September 30, 2018, there were 6 plan members. Nonvested pension forfeitures, classified as investments with pension agent, are restricted by the plan and may only be used toward the District’s payment of its future pension contributions. The plan is administered by ICMA Retirement Corporation. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The District’s policy is to fund the annual pension costs in the annual budget. The District has no fiduciary responsibility for the plan and therefore does not report the balances or activities in its financial statements. The District’s contribution to the plan is 6% of each eligible employee’s regular pay.

The District’s total payroll in fiscal year 2018 was \$722,227. The wages subjected to pension contributions were \$250,760 and the total pension contribution from the District was \$21,059 for the fiscal year ended September 30, 2018.

NOTE 9 – GRANT REVENUE

In the current fiscal year the District recognized grant revenue in the form of FEMA reimbursement funds relating to the clean-up of damages from Hurricane Irma. There was a balance of \$287,863 due from FEMA as of September 30, 2018.

NOTE 10 – OTHER RELATED PARTY TRANSACTIONS

Due to the fact that Bayside collects certain assessments on behalf of Bay Creek, during the fiscal year ended September 30, 2018, Bay Creek received assessments of \$54,830 collected by Bayside on behalf of Bay Creek.

NOTE 11 – MANAGEMENT COMPANY

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs

NOTE 12 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 2,151,698	\$ 2,145,314	\$ 2,141,060	\$ (4,254)
Interest income	3,711	2,943	1,276	(1,667)
Grant revenue	-	-	302,414	302,414
Miscellaneous	16,144	32,438	18,031	(14,407)
Total revenues	2,171,553	2,180,695	2,462,781	282,086
EXPENDITURES				
Current:				
General government	156,922	169,311	191,944	(22,633)
Physical environment	1,986,634	2,285,965	2,198,738	87,227
Capital outlay	44,217	93,347	27,385	65,962
Total expenditures	2,187,773	2,548,623	2,418,067	130,556
Excess (deficiency) of revenues over (under) expenditures	\$ (16,220)	\$ (367,928)	44,714	\$ 412,642
Fund balance - beginning			826,045	
Fund balance - ending			\$ 870,759	

See notes to required supplementary information

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2018 was amended to increase revenues by \$9,142 and increase appropriations by \$360,850.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Bayside Improvement Community Development District
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of Bayside Improvement Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 18, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

B
Law & Associates

June 18, 2019



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Bayside Improvement Community Development District
Lee County, Florida

We have examined Bayside Improvement Community Development District, Lee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2018. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2018.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Bayside Improvement Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

June 18, 2019



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Bayside Improvement Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Bayside Improvement Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated June 18, 2019.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 18, 2019, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Bayside Improvement Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Bayside Improvement Community Development District, Lee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

June 18, 2019

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2017-01 Budget

Current Status: Resolved

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2017, except as noted above.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2018.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2018.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

5

RESOLUTION 2019-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAYSIDE
IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT HEREBY
ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR
ENDED SEPTEMBER 30, 2018**

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2018;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE BAYSIDE IMPROVEMENT COMMUNITY
DEVELOPMENT DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2018 heretofore submitted to the Board is hereby accepted for Fiscal Year 2018, for the period ending September 30, 2018; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2018 shall be attached hereto as an exhibit to this Resolution in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this ____ day of _____, 2019.

**BAYSIDE IMPROVEMENT COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

6

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018**

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Statement of Net Position – Proprietary Fund	13
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Fund	14
Statement of Cash Flows – Proprietary Fund	15
Notes to the Financial Statements	16-22
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	23
Notes to Required Supplementary Information	24
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	25-26
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	28-29



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road ▪ Suite 280
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Bay Creek Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Bay Creek Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the District as of September 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 18, 2019, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

B *Law & Associates*

June 18, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Bay Creek Community Development District, Lee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2018. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the fiscal year ended September 30, 2018 resulting in a net position balance of \$1,964,967.
- The change in the District's total net position in comparison with the prior fiscal year was \$(133,137), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2018, the District's governmental funds reported combined ending fund balances of \$354,183, an increase of \$5,404 in comparison with the prior fiscal year. A portion of the fund balance is non-spendable for deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the District that are principally supported by assessments (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the District include general government and maintenance and operations. The business-type activities of the District include irrigation services.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund which is a major fund.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Proprietary Fund

The District maintains one type of proprietary fund, an enterprise fund. An enterprise fund is used to report the same function presented as business-type activities in the government-wide financial statements. The District uses an enterprise fund to account for the operations of the irrigation services within the District.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Key components of the District's net position are reflected in the following table:

	NET POSITION					
	SEPTEMBER 30,					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 395,273	\$ 397,089	\$ 155,745	\$ 212,163	\$ 551,018	\$ 609,252
Capital assets, net of depreciation	1,330,711	1,412,390	164,395	147,406	1,495,106	1,559,796
Total assets	1,725,984	1,809,479	320,140	359,569	2,046,124	2,169,048
Current liabilities	41,090	48,310	33,283	15,904	74,373	64,214
Long-term liabilities	6,784	6,730	-	-	6,784	6,730
Total liabilities	47,874	55,040	33,283	15,904	81,157	70,944
Net position						
Investment in capital assets	1,330,711	1,412,390	164,395	147,406	1,495,106	1,559,796
Unrestricted	347,399	342,049	122,462	196,259	469,861	538,308
Total net position	\$ 1,678,110	\$ 1,754,439	\$ 286,857	\$ 343,665	\$ 1,964,967	\$ 2,098,104

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending.

The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION					
	FOR THE FISCAL YEAR END SEPTEMBER 30,					
	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues						
Charges for services	\$ 379,088	\$ 380,453	\$ 188,429	\$ 164,749	\$ 567,517	\$ 545,202
Operating grants and contributions	66,910	-	-	-	66,910	-
General revenues						
Unrestricted investment earnings	631	589	73	98	704	687
Miscellaneous	4,132	2,246	-	-	4,132	2,246
Total revenues	450,761	383,288	188,502	164,847	639,263	548,135
Expenses:						
General government	49,330	49,317	-	-	49,330	49,317
Physical environment	477,760	437,064	-	-	477,760	437,064
Irrigation services	-	-	245,310	163,886	245,310	163,886
Total expenses	527,090	486,381	245,310	163,886	772,400	650,267
Change in net position	(76,329)	(103,093)	(56,808)	961	(133,137)	(102,132)
Net position - beginning	1,754,439	1,857,532	343,665	342,704	2,098,104	2,200,236
Net position - ending	\$ 1,678,110	\$ 1,754,439	\$ 286,857	\$ 343,665	\$ 1,964,967	\$ 2,098,104

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Governmental activities

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2018 was \$527,090. The costs of the District's activities were primarily funded by program revenues. In total, expenses increased in the current fiscal year mainly as a result of an increase in maintenance expenses. In total, revenues increased in the current fiscal year mainly as a result of grant funds received from FEMA in relation to Hurricane Irma assistance.

Business-type activities

Business-type activities reflect the operations of the irrigation facilities within the District. The cost of operations is covered primarily by charges to customers. In addition, program revenues also include an assessment levy on customers for both the current and prior fiscal years.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2018 was amended to decrease revenues by (\$2,154) and increase appropriations by \$109,183.

CAPITAL ASSETS

At September 30, 2018, the District had \$4,595,852 invested in capital assets for the governmental activities. In the government-wide financial statements depreciation of \$3,265,141 has been taken, which resulted in a net book value of \$1,330,711. The District's business-type activities reported net capital assets of \$164,394. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general and enterprise operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Bay Creek Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida, 33431.

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 322,763	\$ 129,559	\$ 452,322
Grant receivable	66,910	-	66,910
Accounts receivable	423	1,860	2,283
Due from other government	4,770	12,165	16,935
Deposits	344	35	379
Internal balances	63	(63)	-
Restricted assets:			
Cash	-	12,189	12,189
Capital assets:			
Nondepreciable	584,720	-	584,720
Depreciable, net	745,991	164,395	910,386
Total assets	<u>1,725,984</u>	<u>320,140</u>	<u>2,046,124</u>
LIABILITIES			
Accounts payable and accrued expenses	20,810	21,094	41,904
Customer deposits payable	-	12,189	12,189
Due to other government	20,280	-	20,280
Non-current liabilities:			
Due in more than one year	6,784	-	6,784
Total liabilities	<u>47,874</u>	<u>33,283</u>	<u>81,157</u>
NET POSITION			
Investment in capital assets	1,330,711	164,395	1,495,106
Unrestricted	347,399	122,462	469,861
Total net position	<u>\$ 1,678,110</u>	<u>\$ 286,857</u>	<u>\$ 1,964,967</u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
Primary government:						
Governmental activities:						
General government	\$ 49,330	\$ 49,330	\$ -	\$ -	\$ -	\$ -
Physical environment	477,760	329,758	66,910	(81,092)	-	(81,092)
Total governmental activities	527,090	379,088	66,910	(81,092)	-	(81,092)
Business-type activities:						
Irrigation services	245,310	188,429	-	-	(56,881)	(56,881)
Total business-type activities	245,310	188,429	-	-	(56,881)	(56,881)
General revenues:						
Unrestricted investment earnings				631	73	704
Miscellaneous				4,132	-	4,132
Total general revenues				4,763	73	4,836
Change in net position				(76,329)	(56,808)	(133,137)
Net position - beginning				1,754,439	343,665	2,098,104
Net position - ending				\$ 1,678,110	\$ 286,857	\$ 1,964,967

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018**

	Major Funds General	Total Governmental Funds
ASSETS		
Cash	\$ 322,763	\$ 322,763
Grant receivable	66,910	66,910
Accounts receivable	423	423
Due from other funds	63	63
Due from other governments	4,770	4,770
Deposits	344	344
Total assets	\$ 395,273	\$ 395,273
LIABILITIES		
Accounts payable and accrued expenses	\$ 20,810	\$ 20,810
Due to other governments	20,280	20,280
Total liabilities	41,090	41,090
FUND BALANCES		
Nonspendable:		
Deposits	344	344
Unassigned	353,839	353,839
Total fund balances	354,183	354,183
Total liabilities and fund balances	\$ 395,273	\$ 395,273

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

Total fund balances - governmental funds \$ 354,183

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole:

Cost of capital assets	4,595,852	
Accumulated depreciation	<u>(3,265,141)</u>	1,330,711

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Compensated absences	<u>(6,784)</u>	
----------------------	----------------	--

Net position of governmental activities	<u>\$ 1,678,110</u>	
---	---------------------	--

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Major Funds General	Total Governmental Funds
REVENUES		
Assessments	\$ 379,088	\$ 379,088
Interest income	631	631
Grant revenue	66,910	66,910
Miscellaneous	4,132	4,132
Total revenues	450,761	450,761
EXPENDITURES		
Current:		
General government	49,330	49,330
Physical environment	389,662	389,662
Capital outlay	6,365	6,365
Total expenditures	445,357	445,357
Excess (deficiency) of revenues over (under) expenditures	5,404	5,404
Fund balances - beginning	348,779	348,779
Fund balances - ending	\$ 354,183	\$ 354,183

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Net change in fund balances - total governmental funds	\$	5,404
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures, however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.		6,365
The change in compensated absences between the current and prior fiscal year is reported in the statement of activities but is not reported as expenditures in governmental funds.		(54)
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		<u>(88,044)</u>
Change in net position of governmental activities	\$	<u><u>(76,329)</u></u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF NET POSITION - PROPRIETARY FUND
SEPTEMBER 30, 2018**

	<u>Business-type Activities - Irrigation Fund</u>
ASSETS	
Current assets:	
Cash and equivalents	\$ 129,559
Due from other governments	12,165
Accounts receivable	1,860
Restricted cash:	
Customer deposits	12,189
Deposits	35
Total current assets	<u>155,808</u>
Noncurrent assets:	
Capital assets:	
Infrastructure	592,545
Less accumulated depreciation	<u>(428,150)</u>
Total capital assets, net of depreciation	<u>164,395</u>
Total noncurrent assets	<u>164,395</u>
Total assets	<u>320,203</u>
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	21,094
Due to other funds	63
Customer deposits- payable from restricted assets	<u>12,189</u>
Total current liabilities	<u>33,346</u>
Total liabilities	<u>33,346</u>
NET POSITION	
Investment in capital assets	164,395
Unrestricted	<u>122,462</u>
	<u>\$ 286,857</u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	<u>Business-type Activities - Irrigation Fund</u>
Operating revenues:	
Charges for services:	
Irrigation revenues	\$ 131,272
Miscellaneous income	24
Assessments	<u>57,133</u>
Total operating revenues	<u>188,429</u>
 Operating expenses:	
Irrigation services	164,690
Administrative and other	50,819
Depreciation	<u>29,801</u>
Total operating expenses	<u>245,310</u>
 Operating income (loss)	 <u>(56,881)</u>
 Nonoperating revenues (expenses):	
Interest income	<u>73</u>
Total nonoperating revenues (expenses)	<u>73</u>
 Change in net position	 (56,808)
 Total net position - beginning	 <u>343,665</u>
 Total net position - ending	 <u>\$ 286,857</u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

CASH FLOW FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 187,184
Payments for goods and services	<u>(198,130)</u>
Net cash provided (used) by operating activities	<u>(10,946)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Due to other funds	38
Due from other governments	<u>97</u>
Net cash provided (used) by non-capital financing activities	<u>135</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	<u>(46,790)</u>
Net cash provided (used) by capital and related financing activities	<u>(46,790)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	<u>73</u>
Net cash provided (used) by investing activities	<u>73</u>
Net increase (decrease) in cash and cash equivalents	(57,528)
Cash and cash equivalents - October 1	<u>199,276</u>
Cash and cash equivalents - September 30	<u>\$ 141,748</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (56,881)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	29,801
(Increase)/Decrease in:	
Accounts receivable	(1,245)
Increase/(Decrease) in:	
Accounts payable	17,414
Customer deposits	<u>(35)</u>
Total adjustments	<u>45,935</u>
Net cash provided (used) by operating activities	<u>\$ (10,946)</u>

See notes to the financial statements

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Bay Creek Community Development District ("District") was created on November 7, 1993 by Ordinance 93-33 of the Lee County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by qualified electors (residents) living within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The District and Bayside Improvement Community Development District ("Bayside") share the same Developer and share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment (operating-type special assessments for maintenance and debt service are treated as charges for services) and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January 1 to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental fund:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The District reports the following enterprise fund:

Irrigation Fund

The Irrigation Fund accounts for the operations of the irrigation lines, which are funded by proceeds from operations of these facilities including user fees, meter fees and connection fees, and non-ad valorem special assessments.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenses of the enterprise fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, land and improvements, machinery and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental and business type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	7-39
Infrastructure	20-40
Furniture fixtures and equipment	5-10
Irrigation system	20

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Compensated Absences

It is the District's policy to permit employees to accumulate, within certain limits, earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. However, employees will be paid for any unused accrued vacation time up to a maximum 240 vacation hours upon termination of employment. Compensated absences are reported as accrued in the government-wide financial statements. Governmental funds report only matured compensated absences payable to currently terminating employees which are included in wages payable, if any.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received but not yet earned.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2018 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and improvements	\$ 584,720	\$ -	\$ -	\$ 584,720
Total capital assets, not being depreciated	584,720	-	-	584,720
Capital assets, being depreciated				
Furniture, fixtures and equipment	127,238	6,365	-	133,603
Building and improvements	1,569,076	-	-	1,569,076
Infrastructure	2,308,453	-	-	2,308,453
Total capital assets, being depreciated	4,004,767	6,365	-	4,011,132
Less accumulated depreciation for:				
Furniture, fixtures and equipment	89,342	9,241	-	98,583
Building and improvements	1,400,801	7,305	-	1,408,106
Infrastructure	1,686,954	71,498	-	1,758,452
Total accumulated depreciation	3,177,097	88,044	-	3,265,141
Total capital assets, being depreciated, net	827,670	(81,679)	-	745,991
Governmental activities capital assets, net	\$ 1,412,390	\$ (81,679)	\$ -	\$ 1,330,711
<u>Business type activities</u>				
Capital assets, being depreciated				
Irrigation system	\$ 545,755	\$ 46,789	\$ -	\$ 592,544
Total capital assets, being depreciated	545,755	46,789	-	592,544
Less accumulated depreciation for:				
Irrigation system	398,349	29,801	-	428,150
Total accumulated depreciation	398,349	29,801	-	428,150
Total capital assets, being depreciated, net	147,406	16,988	-	164,394
Business type activities capital assets, net	\$ 147,406	\$ 16,988	\$ -	\$ 164,394

For governmental activities, depreciation was charged to the physical environment function.

NOTE 6 – LONG TERM LIABILITIES

Changes in long-term liability activity for the fiscal year ended September 30, 2018 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Compensated absences	\$ 6,730	\$ 5,770	\$ (5,716)	\$ 6,784	\$ -
Total	\$ 6,730	\$ 5,770	\$ (5,716)	\$ 6,784	\$ -

NOTE 7 – PENSION PLANS

The District and Bayside share the same Developer and share the majority of their costs based on a common budget whereby all appropriations are shared based on the total projected equivalent residential units for each District. Both pension plans described below are plans that cover the common employees of both the District and Bayside. The information described below is based on the plan as a whole unless otherwise indicated.

Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. In March 2007, the District executed a Trust Agreement with its plan agent for the sole and exclusive benefit of District employees. Except for the plan provisions related to loans, the deferred compensation is not available to the employees until termination, retirement, death or unforeseeable emergency. The plan is administered by ICMA Retirement Corporation. Except for the plan provisions related to loans, the District has no fiduciary responsibility for the plan and therefore, the District does not report the balances and activities in its financial statements.

Defined Contribution Pension Plan

All permanent full-time employees are covered by a defined contribution pension plan with vesting requirements varying between one and five years. At September 30, 2018, there were 6 plan members. Nonvested pension forfeitures, classified as investments with pension agent, are restricted by the plan and may only be used toward the District's payment of its future pension contributions. The plan is administered by ICMA Retirement Corporation. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The District's policy is to fund the annual pension costs in the annual budget. The District has no fiduciary responsibility for the plan and therefore does not report the balances or activities in its financial statements. The District's contribution to the plan is 6% of each eligible employee's regular pay.

The District's total payroll in fiscal year 2018 was \$120,074. The wages subjected to pension contributions were \$47,788 and the total pension contribution from the District was \$4,034 for the fiscal year ended September 30, 2018.

NOTE 8 – GRANT REVENUE

In the current fiscal year the District recognized grant revenue in the form of FEMA reimbursement funds relating to the clean-up of damages from Hurricane Irma. There was a balance of \$66,910 due from FEMA as of September 30, 2018.

NOTE 9 – OTHER RELATED PARTY TRANSACTIONS

Due to the fact that Bayside collects certain assessments on behalf of Bay Creek, during the fiscal year ended September 30, 2018, Bay Creek received assessments of \$54,830 collected by Bayside on behalf of Bay Creek.

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with Wrathell, Hunt and Associates, LLC to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 381,858	\$ 379,088	\$ 379,088	\$ -
Interest income	291	95	631	536
Grant revenue	-	-	66,910	66,910
Miscellaneous	3,856	4,668	4,132	(536)
Total revenues	386,005	383,851	450,761	66,910
EXPENDITURES				
Current:				
General government	48,747	51,163	49,330	1,833
Physical environment	337,257	444,024	389,662	54,362
Capital outlay	-	-	6,365	(6,365)
Total expenditures	386,004	495,187	445,357	49,830
Excess (deficiency) of revenues over (under) expenditures	\$ 1	\$ (111,336)	5,404	\$ 116,740
Fund balance - beginning			348,779	
Fund balance - ending			\$ 354,183	

See notes to required supplementary information

**BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
LEE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2018 was amended to decrease revenues by (\$2,154) and increase appropriations by \$109,183.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Bay Creek Community Development District
Lee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities and each major fund of Bay Creek Community Development District, Lee County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 18, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

B *Law & Associates*

June 18, 2019



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road ▪ Suite 280
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Bay Creek Community Development District
Lee County, Florida

We have examined Bay Creek Community Development District, Lee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2018. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2018.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Bay Creek Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates

June 18, 2019



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Bay Creek Community Development District
Lee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Bay Creek Community Development District, Lee County, Florida (the "District") as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated June 18, 2019

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General..

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 18, 2019, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Bay Creek Community Development District, Lee County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Bay Creek Community Development District, Lee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

June 18, 2019

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2017-01 Budget

Current Status: Resolved

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2017, except as noted above.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2018.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2018.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

7

RESOLUTION 2019-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE
AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018**

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Report for Fiscal Year 2018;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE BAY CREEK COMMUNITY DEVELOPMENT
DISTRICT;**

1. The Audited Financial Report for Fiscal Year 2018 heretofore submitted to the Board is hereby accepted for Fiscal Year 2018, for the period ending September 30, 2018; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2018 shall be attached hereto as an exhibit to this Resolution in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this ____ day of _____, 2019.

**BAY CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

9

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

12

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
PROPOSED BUDGET
FISCAL YEAR 2020
UPDATED MAY 13, 2019**

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
TABLE OF CONTENTS**

Description	Page Number
General Fund 001/101 Combined Budget - Pelican Landing (Outside Colony)	1 to 3
Combined General Funds - Definitions of Expenditures	4 to 7
General Fund 001 Budget Bayside Improvement	8 to 10
General Fund 101 Budget Bay Creek	11 to 13
General Fund 002 Budget - Colony Only	14 to 15
Enterprise Fund 401/451 Combined Budget - Irrigation	16 to 17
Combined Enterprise Funds - Definitions of Expenditures	18 to 20
Enterprise Fund 401 Budget Bayside Improvement	21 to 22
Enterprise Fund 451 Budget Bay Creek	23 to 24
Assessment Summaries	25 to 26

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19	Total Revenues & Expenditures		
REVENUES						
Assessment levy: on-roll - gross	\$ 2,418,799				\$ 2,251,906	
Allowable discounts (2.5%)*	(60,470)				(56,298)	
Assessment levy: on-roll - net	2,358,329	\$ 2,229,634	\$ 128,702	\$ 2,358,336	2,195,608	-7%
Interest	1,500	735	767	1,502	1,500	0%
Street sweeping	10,000	-	10,000	10,000	10,000	0%
Miscellaneous-FEMA/State reimbursement	-	354,773	-	354,773	-	-100%
Total revenues	2,369,829	2,585,142	139,469	2,724,611	2,207,108	-19%
EXPENDITURES						
Professional fees						
Supervisors	19,377	7,912	11,465	19,377	19,377	0%
Engineering	18,750	17,825	5,000	22,825	18,750	-18%
Legal	7,500	3,067	3,000	6,067	7,500	24%
Audit	18,000	-	18,000	18,000	18,000	0%
Management	42,000	21,000	21,000	42,000	42,000	0%
Accounting & payroll	16,799	8,399	8,400	16,799	16,799	0%
Computer services	5,040	2,996	2,044	5,040	5,040	0%
Assessment roll preparation	8,476	8,476	-	8,476	8,476	0%
Telephone	950	475	475	950	950	0%
Postage & reproduction	1,350	740	610	1,350	1,350	0%
Printing and binding	4,918	2,459	2,459	4,918	4,918	0%
Legal Notices and Communications	2,250	226	2,024	2,250	1,125	-50%
Office supplies	150	-	150	150	150	0%
Subscriptions and memberships	263	263	-	263	263	0%
ADA website compliance	-	104	-	104	253	143%
Insurance	15,941	15,488	-	15,488	16,262	5%
Miscellaneous (bank fees)	6,750	2,577	4,173	6,750	6,750	0%
Total professional fees	168,514	92,007	78,801	170,807	167,963	-2%
Field management						
Other contractual	37,799	18,899	18,900	37,799	37,799	0%
Total field management	37,799	18,899	18,900	37,799	37,799	0%
Water management services						
NPDES program	8,862	355	8,507	8,862	3,165	-64%
Other contractual services: lakes	162,681	76,410	86,271	162,681	177,240	9%
Other contractual services: wetlands	27,852	19,776	8,076	27,852	31,017	11%
Other contractual services: culverts/drains	12,660	42,094	-	42,094	25,320	-40%
Other contractual services: lake health	15,825	367	15,458	15,825	6,330	-60%
Aquascaping	31,650	-	31,650	31,650	31,650	0%
Capital outlay	9,495	-	9,495	9,495	9,495	0%
Repairs and Maintenance (Aerators)	9,495	3,598	5,897	9,495	9,495	0%
Street drain repairs & maintenance	-	836	-	836	-	-100%
Total water management	278,520	143,436	165,354	308,790	293,712	-5%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues & Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
EXPENDITURES AND OTHER USES (continued)						
Street lighting						
Contractual Services	15,000	-	15,000	15,000	15,000	0%
Electricity	45,000	19,947	20,000	39,947	40,000	0%
Equipment	17,500	26,145	25,000	51,145	17,500	-66%
Total street lighting	<u>77,500</u>	<u>46,092</u>	<u>60,000</u>	<u>106,092</u>	<u>72,500</u>	<u>-32%</u>
Landscape services						
Supervisor	98,487	51,785	52,000	103,785	105,269	1%
Personnel services	800,000	436,354	363,646	800,000	820,000	3%
Other Contractual- Horticulturalists	5,000	-	5,000	5,000	5,000	0%
Maintenance Tracking Software	10,000	1,993	10,000	11,993	13,000	8%
Capital outlay: equipment	45,000	9,724	35,276	45,000	45,000	0%
Fuel	19,500	6,205	13,295	19,500	19,500	0%
Repairs and maintenance (parts)	35,000	24,024	10,976	35,000	35,000	0%
Insurance	10,484	13,943	-	13,943	14,640	5%
Minor operating equipment	15,000	8,045	6,955	15,000	15,000	0%
Horticulture dumpster	25,000	17,550	15,000	32,550	25,000	-23%
Employee uniforms	15,000	10,918	11,000	21,918	22,000	0%
Chemicals	55,000	29,294	30,000	59,294	60,000	1%
Flower program	80,000	50,775	46,000	96,775	110,000	14%
Mulch program	80,000	62,629	17,371	80,000	80,000	0%
Plant replacement program	60,000	51,457	20,000	71,457	60,000	-16%
Other contractual - tree trimming	9,495	3,150	6,345	9,495	9,495	0%
Selective tree removal	25,000	-	25,000	25,000	25,000	0%
Fountain maintenance	12,000	1,289	10,711	12,000	12,000	0%
Office operations	25,000	14,171	10,829	25,000	25,000	0%
Monument maintenance	5,000	6,312	-	6,312	10,000	58%
Total landscape services	<u>1,429,966</u>	<u>799,618</u>	<u>689,404</u>	<u>1,489,022</u>	<u>1,510,904</u>	<u>1%</u>
Roadway services						
Personnel	7,580	4,160	3,420	7,580	7,580	0%
Repairs and maintenance - parts	5,000	1,644	3,356	5,000	5,000	0%
Insurance	350	674	-	674	750	11%
Total roadway services	<u>12,930</u>	<u>6,478</u>	<u>6,776</u>	<u>13,254</u>	<u>13,330</u>	<u>1%</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues & Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	4,600	4,671	4,200	8,871	9,000	1%
Operating supplies	1,000	-	1,000	1,000	1,000	0%
Total parks and recreation	<u>5,600</u>	<u>4,671</u>	<u>5,200</u>	<u>9,871</u>	<u>10,000</u>	1%
Other fees & charges						
Property appraiser	3,600	3,625	-	3,625	3,600	-1%
Tax collector	5,400	5,359	41	5,400	5,400	0%
Total other fees & charges	<u>9,000</u>	<u>8,984</u>	<u>41</u>	<u>9,025</u>	<u>9,000</u>	0%
Total expenditures	<u>2,019,829</u>	<u>1,120,185</u>	<u>1,024,476</u>	<u>2,144,660</u>	<u>2,115,208</u>	-1%
Excess/(deficiency) of revenues over/(under) expenditures	350,000	1,464,957	(885,007)	579,951	91,900	
OTHER FINANCING SOURCES/(USES)						
Transfer out (uninsured assets)	-	-	(354,773)	(354,773)	-	-100%
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>(354,773)</u>	<u>(354,773)</u>	<u>-</u>	-100%
Net increase/(decrease) of fund balance	350,000	1,464,957	(1,239,780)	225,178	91,900	
Fund balance - beginning (unaudited)	126,771	406,315	1,871,272	406,315	631,493	
Fund balance - ending (projected)	<u>\$ 476,771</u>	<u>\$ 1,871,272</u>	<u>\$ 631,492</u>	<u>\$ 631,493</u>	<u>\$ 723,393</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 2.5% as 4% has not been realized historically. As such, if the actual discounts taken exceed 3% then net assessments will not be sufficient to cover budgeted expenditures.

Description	Total Units	Assessment Summary		Total Revenue
		2019	2020	
Common & Administration	156.57	\$ 277.45	\$ 272.85	\$ 42,720.12
Full Assessment	3,871.71	549.13	549.13	2,126,072.11
Limited Benefit Assessment-outside gates	498.66	499.86	166.69	83,121.64
	<u>4,526.94</u>			<u>2,251,913.87</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

EXPENDITURES

Professional fees

Supervisors	\$	19,377
<p>Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The Districts anticipate 12 meetings in fiscal year 2014.</p>		
Engineering		18,750
<p>Barraco and Associates, Inc., provides a broad array of civil engineering and survey services as requested by the Districts, to assist in crafting solutions with sustainability for the long term interest of the Community - recognizing the needs of government, the environment and maintenance of the District's facilities.</p>		
Legal		7,500
<p>Daniel H. Cox, PA., provides on-going general counsel and legal representation. Attorneys attend the noticed Board meetings in order to anticipate and deal with possible legal issues as they may arise and to respond to questions. In this capacity, as local government lawyers, realize that this type of local government is very limited in its scope - providing infrastructure and service to development.</p>		
Audit		18,000
<p>The Districts are required by Florida State Statute to undertake an independent examination of its books, records and accounting procedures on an annual basis. The Districts currently have an agreement with Grau & Associates to perform these services.</p>		
Management		42,000
<p>Wrathell, Hunt and Associates, LLC, specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the Districts, develop financing programs, administer the issuance of tax exempt bond financings, and finally operate and maintain the assets of the community.</p>		
Accounting & payroll		16,799
<p>Wrathell, Hunt and Associates, LLC, prepares all financial work related to the Districts' funds (general, debt service, capital projects, etc.). This includes monthly financials, the annual budget and various other items.</p>		
Computer services		5,040
<p>Wrathell, Hunt and Associates, LLC, provides maintenance of the Districts' financial records, which includes accounts payable and profit & loss statements.</p>		
Assessment roll preparation		8,476
<p>The Districts contract with AJC Associates Inc., for this service, which includes preparing, maintaining and transmitting the annual lien roll with annual special assessment amounts for capital and operating and maintenance assessments.</p>		
Telephone		950
<p>Telephone and fax machine.</p>		
Postage & reproduction		1,350
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>		
Printing and binding		4,918
<p>Letterhead, envelopes, copies, etc.</p>		
Legal Notices and Communications		1,125
<p>The Districts advertise in The News Press for monthly meetings, special meetings, public hearings, bidding, etc. and an electronic newsletter beginning in FY 2013.</p>		

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

Expenditures (Continued)

Office supplies	150
Accounting and administrative supplies.	
Subscriptions and memberships	263
Annual fee paid to the Florida Department of Economic Opportunity.	
ADA website compliance	253
Insurance	16,262
The Districts carry public officials and general liability insurance with policies written by EGIS. The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability.	
Miscellaneous (bank fees)	6,750
Bank charges and other miscellaneous expenses incurred during the year.	
Field management	
Other Contractual	37,799
As part of the consulting manager's contract, the Districts retain the services of a field manager. The field manager is responsible for the day-to-day field operations. These responsibilities include, but are not limited to, preparing and bidding of services and commodities, contract administration, hiring and maintaining qualified personnel, preparation of and implementation of operating schedules and policies, ensuring compliance with all operating permits, prepare and implement field operating budgets, provide information/education to public regarding District programs and attends Board meetings. This service is provided by Wrathell, Hunt and Associates, LLC.	
Water management services	
NPDES program	3,165
As mandated by the Federal Environmental Protection Agency and the Florida State Department of Environmental Protection, the District must participate in the National Pollutant Discharge Elimination System (NPDES). The purpose of the program is to improve stormwater quality through new facility design review, construction activity monitoring, periodic facility review and inspections, public education and sediment control.	
Other Contractual Services	
The Districts contract with licensed and qualified contractors to provide lake and wetland maintenance services. The District's have completed lake water quality testing and research project and will be implementing recommendations that were offered as a result of the year long review and final analysis. Additionally, the Districts have accepted the responsibility for operating and maintaining the communities culverts and drains that are a part of the primary roadway systems and amenity parking lots.	
Other contractual services: lakes	177,240
Other contractual services: wetlands	31,017
Other contractual services: culverts/drains	25,320
Other contractual services: lake health	6,330
Aquascaping	31,650
Planting of aquatic and wetland plants to ensure the integrity of the storm water management systems.	
Capital outlay	9,495
Purchase and installation of additional aeration systems.	
Repairs and Maintenance (Aerators)	9,495
Unforeseen costs that may be incurred.	
Street drain repairs & maintenance	-

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

Expenditures (continued)

Street lighting

Contractual Services 15,000

The Districts contract with a licensed and insured Electrician to service their street, landscape and signage lighting repair needs.

Electricity 40,000

The Districts are charged monthly per Florida Power & Light's streetlight schedule s-1 for streetlight electric and metered usage for signage and landscape lighting.

Equipment 17,500

Costs related with replacement bulbs, fuses, ballasts, photo cells and fixtures.

Landscape services

Supervisor 105,269

Includes salary, taxes and benefits for the Districts' maintenance supervisor and irrigation manager.

Personnel services 820,000

Includes salary, taxes and benefits for the Districts' in-house landscape maintenance crew.

Other Contractual- Horticulturalists 5,000

Periodic professional review and report of landscape maintenance practices.

Maintenance Tracking Software 13,000

Continued implementation of a Landscape Services activity tracking program. This service is provided by Boss LM..

Capital outlay: equipment 45,000

Department related purchase of vehicles and equipment. The Districts anticipate new additional equipment needs including replacement mower and a 1 ton truck.

Fuel 19,500

Cost of fuel for vehicles and equipment used by the Districts.

Repairs and maintenance (parts) 35,000

Parts replacement for vehicles and equipment.

Insurance 14,640

Insurance costs for automobiles, property and workers' compensation.

Minor operating equipment 15,000

Costs associated with small equipment purchases.

Horticulture dumpster 25,000

Costs associated with the disposal of the Districts' horticulture debris that accumulates during pruning operations.

Employee uniforms 22,000

Costs associated with employee uniforms.

Chemicals 60,000

Landscape maintenance requires the use of chemicals for the control of unwanted weeds, insects and diseases, as well as fertilizers, to promote the growth and health of landscape materials within the common areas and rights-of way.

Flower program 110,000

The Districts' flower program consists of replacing flowers within certain landscape and signage areas two times a year.

Mulch program 80,000

The Districts' mulch program is intended to provide aesthetic value while at the same time providing a barrier to hold moisture, protect plant roots and deter unwanted weed growth in the landscape planting beds.

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 001/101 COMBINED BUDGET - PELICAN LANDING
DEFINITIONS OF EXPENDITURES**

Expenditures (continued)	
Plant replacement program	60,000
Replacement and renovation of landscape material.	
Other contractual - tree trimming	9,495
Tree trimming of trees within the Districts' common areas and parks that exceed the on site	
Selective tree removal	25,000
This expenditure includes hiring a contractor to remove and stump grind select trees within the District's maintenance areas that have been deemed to be excessive, out of place or detrimental to the aesthetics or other surrounding facilities.	
Fountain maintenance	12,000
Cost of maintaining the entry feature.	
Office operations	25,000
Office supplies and maintenance for the field office.	
Monument maintenance	10,000
Annual cost of pressure washing and painting the monument. This includes the monuments and brick pavers at the central fountain.	
Roadway services	7,580
Personnel	
Includes salary, taxes and benefits for the Districts' street sweeper.	
Repairs and maintenance - parts	5,000
Insurance	750
Insurance costs for automobiles that relate to this department.	
Parks & Recreation	
Utilities	9,000
These expenditures relate to water/sewer and electrical expense for Central Park, which includes a water feature and two (2) floating fountains.	
Operating supplies	1,000
These expenditures include costs related to central park and miscellaneous supplies and part replacement used during the daily activities of the department.	
Other fees & charges	
Property appraiser	3,600
The property appraiser charges \$1.00 per parcel.	
Tax collector	5,400
The tax collector charges \$1.50 per parcel.	
Total expenditures	\$ 2,115,208

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19	Total Revenues & Expenditures		
REVENUES						
Assessment levy: on-roll - gross	\$ 1,942,448				\$ 1,812,656	
Allowable discounts (2.5%)*	(48,561)				(45,316)	
Assessment levy: on-roll - net	1,893,887	\$ 1,797,774	\$ 96,113	\$ 1,893,887	1,767,340	-7%
Interest	1,211	660	551	1,211	1,211	0%
Street sweeping	8,072	-	8,076	8,076	8,072	0%
Miscellaneous-FEMA/State Reimbursement	-	287,863	-	287,863	-	-100%
Total revenues	1,903,170	2,086,297	104,740	2,191,037	1,776,623	-19%
EXPENDITURES						
Professional fees						
Supervisors**	9,689	3,956	5,733	9,689	9,689	0%
Engineering	15,214	14,463	4,057	18,520	15,214	-18%
Legal	6,086	2,489	2,434	4,923	6,086	24%
Audit**	9,000	-	9,000	9,000	9,000	0%
Management	34,079	17,039	17,039	34,078	34,079	0%
Accounting & payroll	13,631	6,815	6,816	13,631	13,631	0%
Computer services	4,089	2,431	1,659	4,090	4,089	0%
Assessment roll preparation	6,877	6,877	-	6,877	6,877	0%
Telephone	771	385	385	770	771	0%
Postage & reproduction	1,095	589	495	1,084	1,095	1%
Printing and binding	3,990	1,995	1,995	3,990	3,990	0%
Legal Notices and Communications	1,826	183	1,642	1,825	913	-50%
Office supplies	122	-	122	122	122	0%
Subscriptions and memberships	213	213	-	213	213	0%
ADA website compliance	-	84	-	84	205	144%
Insurance**	7,971	7,744	-	7,744	8,131	5%
Miscellaneous (bank fees)	5,477	2,050	3,386	5,436	5,477	1%
Total professional fees	120,130	67,313	54,763	122,076	119,582	-2%
Field management						
Other contractual	30,670	15,335	15,335	30,670	30,670	0%
Total field management	30,670	15,335	15,335	30,670	30,670	0%
Water management services						
NPDES program	7,191	288	6,903	7,191	2,568	-64%
Other contractual services: lakes	131,999	61,999	70,000	131,999	143,813	9%
Other contractual services: wetlands	22,599	16,046	6,553	22,599	25,167	11%
Other contractual services: culverts/drains	10,272	34,155	-	34,155	20,545	-40%
Other contractual services: lake health	12,840	298	12,543	12,841	5,136	-60%
Aquascaping	25,681	-	25,681	25,681	25,681	0%
Capital outlay	7,704	-	7,704	7,704	7,704	0%
Repairs and Maintenance (Aerators)	7,704	3,598	4,785	8,383	7,704	-8%
Total water management	225,990	116,384	134,169	250,553	238,318	-5%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues & Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
EXPENDITURES (continued)						
Street lighting						
Personnel services	12,171	-	12,171	12,171	12,171	0%
Electricity	36,513	16,185	16,228	32,413	32,456	0%
Equipment	14,200	21,214	20,285	41,499	14,200	-66%
Total street lighting	62,884	37,399	48,684	86,083	58,827	-32%
Landscape services						
Supervisor	79,912	42,015	42,193	84,208	85,415	1%
Personnel services	649,120	353,995	295,062	649,057	665,348	3%
Other Contractual- Horticulturalists	4,057	-	4,057	4,057	4,057	0%
Maintenance Tracking Software	8,114	1,617	8,114	9,731	10,548	8%
Capital outlay: equipment	36,513	7,890	28,623	36,513	36,513	0%
Fuel	15,822	5,035	10,788	15,823	15,822	0%
Repairs and maintenance (parts)	28,399	19,489	8,906	28,395	28,399	0%
Insurance	8,507	11,290	-	11,290	11,879	5%
Minor operating equipment	12,171	6,528	5,643	12,171	12,171	0%
Horticulture dumpster	20,285	14,240	12,171	26,411	20,285	-23%
Employee uniforms	12,171	8,859	8,925	17,784	17,851	0%
Chemicals	44,627	23,766	24,342	48,108	48,684	1%
Flower program	64,912	41,209	37,324	78,533	89,254	14%
Mulch program	64,912	50,817	14,095	64,912	64,912	0%
Plant replacement program	48,684	41,752	16,228	57,980	48,684	-16%
Other contractual - tree trimming	7,704	2,556	5,148	7,704	7,704	0%
Selective tree removal	20,285	-	20,285	20,285	20,285	0%
Fountain maintenance	9,737	1,046	8,691	9,737	9,737	0%
Office operations	20,285	11,489	8,787	20,276	20,285	0%
Monument maintenance	4,057	5,122	-	5,122	8,114	58%
Hurricane clean up	-	-	-	-	-	N/A
Total landscape services	1,160,274	648,715	559,382	1,208,097	1,225,947	1%
Roadway services						
Personnel	6,150	3,375	2,775	6,150	6,150	0%
Repairs and maintenance - parts	4,057	1,334	2,723	4,057	4,057	0%
Insurance	284	546	-	546	609	12%
Total roadway services	10,491	5,255	5,498	10,753	10,816	1%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 001 BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues & Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	4,416	4,410	3,408	7,818	8,640	11%
Operating supplies	960	-	811	811	960	18%
Total parks and recreation	<u>5,376</u>	<u>4,410</u>	<u>4,219</u>	<u>8,629</u>	<u>9,600</u>	11%
Other fees & charges						
Property appraiser	3,456	3,480	-	3,480	3,456	-1%
Tax collector	5,184	5,145	33	5,178	5,184	0%
Total other fees & charges	<u>8,640</u>	<u>8,625</u>	<u>33</u>	<u>8,658</u>	<u>8,640</u>	0%
Total expenditures	<u>1,624,455</u>	<u>903,436</u>	<u>822,083</u>	<u>1,725,519</u>	<u>1,702,400</u>	-1%
Excess/(deficiency) of revenues over/(under) expenditures	278,715	1,182,861	(717,343)	465,518	74,223	
OTHER FINANCING SOURCES/(USES)						
Transfer out (uninsured assets)	-	-	(287,863)	(287,863)	-	-100%
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>(287,863)</u>	<u>(287,863)</u>	<u>-</u>	-100%
Net increase/(decrease) of fund balance	278,715	1,182,861	(1,005,206)	177,655	74,223	
Fund balance - beginning (unaudited)	104,093	333,038	1,515,899	333,038	510,693	
Fund balance - ending (projected)	<u>\$ 382,808</u>	<u>\$ 1,515,899</u>	<u>\$ 510,693</u>	<u>\$ 510,693</u>	<u>\$ 584,916</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 2.5% as 4% has not been realized historically. As

**These items are cost shared 75/25 between the general funds and the enterprise funds. The 75% is then split 50/50 between the

Description	Total Units	Assessment Summary		Total Revenue
		2019	2020	
Common & Administration	156.57	\$ 203.55	\$ 212.06	\$ 33,202.23
Full Assessment	3043.17	547.71	558.49	1,699,580.01
Limited Benefit Assessment-outside gates	487.93	499.67	163.70	79,874.14
	<u>3,687.67</u>			<u>\$ 1,812,656.38</u>

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues & Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
REVENUES						
Assessment levy: on-roll - gross	\$ 476,358				\$ 439,218	
Allowable discounts (2.5%)*	(11,909)				(10,980)	
Assessment levy: on-roll - net	464,449	\$ 431,860	\$ 32,589	\$ 464,449	428,238	-8%
Interest	291	75	216	291	291	0%
Street sweeping	1,928	-	1,924	1,924	1,928	0%
Miscellaneous-FEMA/State reimbursement	-	66,910	-	66,910	-	-100%
Total revenues	466,668	498,845	34,729	533,574	430,457	-19%
EXPENDITURES						
Professional fees						
Supervisors**	9,689	3,956	5,733	9,689	9,689	0%
Engineering	3,536	3,362	943	4,305	3,536	-18%
Legal	1,415	578	566	1,144	1,415	24%
Audit**	9,000	-	9,000	9,000	9,000	0%
Management	7,921	3,961	3,961	7,922	7,921	0%
Accounting & payroll	3,168	1,584	1,584	3,168	3,168	0%
Computer services	951	565	385	950	951	0%
Assessment roll preparation	1,599	1,599	-	1,599	1,599	0%
Telephone	179	90	90	180	179	-1%
Postage & reproduction	255	151	115	266	255	-4%
Printing and binding	928	464	464	928	928	0%
Legal Notices and Communications	424	43	382	425	212	-50%
Office supplies	28	-	28	28	28	0%
Subscriptions and memberships	50	50	-	50	50	0%
ADA website compliance	-	20	-	20	48	140%
Insurance**	7,971	7,744	-	7,744	8,131	5%
Miscellaneous (bank fees)	1,273	527	787	1,314	1,273	-3%
Total professional fees	48,387	24,694	24,038	48,732	48,383	-1%
Field management						
Other contractual	7,129	3,564	3,565	7,129	7,129	0%
Total field management	7,129	3,564	3,565	7,129	7,129	0%
Water management services						
NPDES program	1,671	67	1,604	1,671	597	-64%
Other contractual services: lakes	30,682	14,411	16,271	30,682	33,427	9%
Other contractual services: wetlands	5,253	3,730	1,523	5,253	5,850	11%
Other contractual services: culverts/drains	2,388	7,939	-	7,939	4,775	-40%
Other contractual services: lake health	2,985	69	2,915	2,984	1,194	-60%
Aquascaping	5,969	-	5,969	5,969	5,969	0%
Capital outlay	1,791	-	1,791	1,791	1,791	0%
Repairs and Maintenance (Aerators)	1,791	-	1,112	1,112	1,791	61%
Street drain repairs & maintenance	-	836	-	836	-	-100%
Total water management	52,530	27,052	31,185	58,237	55,394	-5%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues & Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
EXPENDITURES (continued)						
Street lighting						
Personnel services	2,829	-	2,829	2,829	2,829	0%
Electricity	8,487	3,762	3,772	7,534	7,544	0%
Equipment	3,301	4,931	4,715	9,646	3,301	-66%
Total street lighting	14,617	8,693	11,316	20,009	13,674	-32%
Landscape services						
Supervisor	18,575	9,770	9,807	19,577	19,854	1%
Personnel services	150,880	82,359	68,584	150,943	154,652	2%
Other Contractual- Horticulturalists	943	-	943	943	943	0%
Maintenance Tracking Software	1,886	376	1,886	2,262	2,452	8%
Capital outlay	8,487	1,834	6,653	8,487	8,487	0%
Fuel	3,678	1,170	2,507	3,677	3,678	0%
Repairs and maintenance (parts)	6,601	4,535	2,070	6,605	6,601	0%
Insurance	1,977	2,653	-	2,653	2,761	4%
Minor operating equipment	2,829	1,517	1,312	2,829	2,829	0%
Horticulture dumpster	4,715	3,310	2,829	6,139	4,715	-23%
Employee uniforms	2,829	2,059	2,075	4,134	4,149	0%
Chemicals	10,373	5,528	5,658	11,186	11,316	1%
Flower program	15,088	9,566	8,676	18,242	20,746	14%
Mulch program	15,088	11,812	3,276	15,088	15,088	0%
Plant replacement program	11,316	9,705	3,772	13,477	11,316	-16%
Other contractual - tree trimming	1,791	594	1,197	1,791	1,791	0%
Selective tree removal	4,715	-	4,715	4,715	4,715	0%
Fountain maintenance	2,263	243	2,020	2,263	2,263	0%
Office operations	4,715	2,682	2,042	4,724	4,715	0%
Monument maintenance	943	1,190	-	1,190	1,886	58%
Hurricane clean up	-	-	-	-	-	N/A
Total landscape services	269,692	150,903	130,022	280,925	284,957	1%
Roadway services						
Personnel	1,430	785	645	1,430	1,430	0%
Repairs and maintenance - parts	943	310	633	943	943	0%
Insurance	66	128	-	128	141	10%
Total roadway services	2,439	1,223	1,278	2,501	2,514	1%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND 101 BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues & Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
EXPENDITURES (continued)						
Parks & recreation						
Utilities	184	261	792	1,053	360	-66%
Operating supplies	40	-	189	189	40	-79%
Total parks and recreation	<u>224</u>	<u>261</u>	<u>981</u>	<u>1,242</u>	<u>400</u>	<u>-68%</u>
Other fees & charges						
Property appraiser	144	145	-	145	144	-1%
Tax collector	216	214	8	222	216	-3%
Total other fees & charges	<u>360</u>	<u>359</u>	<u>8</u>	<u>367</u>	<u>360</u>	<u>-2%</u>
Total expenditures	<u>395,378</u>	<u>216,749</u>	<u>202,393</u>	<u>419,142</u>	<u>412,811</u>	<u>-2%</u>
Excess/(deficiency) of revenues over/(under) expenditures	71,290	282,096	(167,664)	114,432	17,646	
OTHER FINANCING SOURCES/(USES)						
Transfer out (uninsured assets)	-	-	(66,910)	(66,910)	-	N/A
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>(66,910)</u>	<u>(66,910)</u>	<u>-</u>	<u>N/A</u>
Net increase/(decrease) of fund balance	71,290	282,096	(234,574)	47,522	17,646	
Fund balance - beginning (unaudited)	22,676	73,277	355,373	73,277	120,799	
Fund balance - ending (projected)	<u>\$ 93,966</u>	<u>\$ 355,373</u>	<u>\$ 120,799</u>	<u>\$ 120,799</u>	<u>\$ 138,445</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 2.5% as 4% has not been realized historically. As

**These items are cost shared 75/25 between the general funds and the enterprise funds. The 75% is then split 50/50 between the

Description	Total Units	Assessment Summary		Total Revenue
		2019	2020	
Full Assessment	828.54	\$ 568.20	\$ 527.73	\$ 437,245.41
Limited Benefit Assessment-outside gates	10.73	520.16	183.80	1,972.17
	<u>839.27</u>			<u>\$ 439,217.58</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues & Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
REVENUES						
Assessment levy: on-roll - gross	\$ 734,515				\$ 734,515	
Allowable discounts (2.5%)*	(18,363)				(18,363)	
Assessment levy: on-roll - net	716,152	\$677,850	\$ 38,302	\$ 716,152	716,152	0%
Interest	2,500	329	500	829	2,500	202%
Total revenues	718,652	678,179	38,802	716,981	718,652	0%
EXPENDITURES						
Professional fees						
Accounting & payroll	9,380	4,690	4,690	9,380	9,380	0%
Computer services	3,411	1,705	1,706	3,411	3,411	0%
Assessment roll preparation	1,150	1,150	-	1,150	1,150	0%
Field management	14,211	7,106	7,105	14,211	14,211	0%
Total professional fees	28,152	14,651	13,501	28,152	28,152	0%
Street lighting						
Contractual services - lightpoles	4,500	2,100	2,400	4,500	4,500	0%
Total street lighting	4,500	2,100	2,400	4,500	4,500	0%
Landscape services						
Personnel services	290,000	153,334	136,666	290,000	300,000	3%
Other contractual- horticulturalists	5,000	-	5,000	5,000	5,000	
Capital outlay	15,000	10,983	15,000	25,983	20,000	-23%
Fuel	14,000	4,111	9,889	14,000	14,000	0%
Repairs & maintenance (parts)	20,000	5,702	14,298	20,000	20,000	0%
Insurance	9,500	2,148	7,352	9,500	9,500	0%
Horticulture dumpster	12,000	8,775	6,000	14,775	15,000	2%
Miscellaneous equipment	2,000	297	1,703	2,000	2,000	0%
Chemicals	12,000	6,556	5,444	12,000	12,000	0%
Flower program	45,000	27,398	15,000	42,398	45,000	6%
Mulch program	35,000	42,860	-	42,860	45,000	5%
Plant replacement program	40,000	30,084	9,916	40,000	40,000	0%
Other contractual - tree trimming	10,000	-	5,000	5,000	10,000	100%
Monument maintenance	1,500	2,635	-	2,635	2,500	-5%
Contingencies	-	550	-	550	-	-100%
Total landscape services	511,000	295,433	231,268	526,701	540,000	3%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
GENERAL FUND 002 - THE COLONY BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues & Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
Fountain services						
Operating supplies	110,000	84,239	25,761	110,000	120,000	9%
Total fountain services	110,000	84,239	25,761	110,000	120,000	9%
Total expenditures	653,652	396,423	272,930	669,353	692,652	3%
Excess/(deficiency) of revenues over/(under) expenditures	65,000	281,756	(234,128)	47,628	26,000	
Fund balance - beginning (unaudited)	149,963	182,456	464,212	182,456	230,084	
Fund balance - ending (projected)	<u>\$ 214,963</u>	<u>\$ 464,212</u>	<u>\$ 230,084</u>	<u>\$ 230,084</u>	<u>\$ 256,084</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 2.5% as 4% has not been realized

Description	Total Units	Assessments		Total Revenue
		2019	2020	
002 Assessment	1,259.63	\$ 583.12	\$ 583.12	\$ 734,515.45

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019				Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19	Total Revenues & Expenditures		
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 235,084				\$ 247,692	
Allowable discounts (2.5%)*	(5,877)				(6,192)	
Assessment levy - net	229,207	\$ 216,271	\$ 12,936	\$ 229,207	241,500	5%
Irrigation revenue	481,896	228,263	253,633	481,896	481,896	0%
Meter fees	3,500	-	2,000	2,000	3,500	75%
Total revenues	714,603	444,534	268,569	713,103	726,896	2%
OPERATING EXPENSES						
Professional fees						
Supervisors	6,459	2,638	3,821	6,459	6,459	0%
Engineering	6,250	5,941	309	6,250	6,250	0%
Legal	2,500	1,023	1,477	2,500	2,500	0%
Audit	6,000	-	6,000	6,000	6,000	0%
Management	15,155	7,577	7,578	15,155	15,458	2%
Accounting & payroll	5,600	2,800	2,800	5,600	5,600	0%
Computer services	1,680	999	681	1,680	1,680	0%
Utility billing	27,000	11,481	15,519	27,000	27,000	0%
Telephone	311	156	155	311	311	0%
Postage & reproduction	450	266	184	450	450	0%
Printing and binding	1,639	820	819	1,639	1,639	0%
Legal Notices and Communications	750	75	675	750	375	-50%
Office supplies	50	-	50	50	50	0%
Subscriptions and memberships	87	88	-	88	87	-1%
ADA website compliance	-	35	-	35	147	320%
Insurance	5,313	5,162	-	5,162	5,420	5%
Miscellaneous (bank fees)	2,250	843	1,407	2,250	2,250	0%
Total Professional fees	81,494	39,904	41,475	81,379	81,676	0%
Field Management fees						
Other contractual services	12,600	6,300	6,300	12,600	12,600	0%
Total field management fees	12,600	6,300	6,300	12,600	12,600	0%
Water management services						
NPDES program	-	205	-	205	-	-100%
Other contractual services: lakes	94,319	44,300	50,019	94,319	102,760	9%
Other contractual services: wetlands	16,148	11,465	4,683	16,148	17,983	11%
Other contractual services: culverts/drains	7,340	24,405	-	24,405	14,680	-40%
Other contractual services: lake health	9,175	212	8,963	9,175	3,670	-60%
Aquascaping	18,350	-	18,350	18,350	18,350	0%
Capital outlay	5,505	-	5,505	5,505	5,505	0%
Repairs and Maintenance (Aerators)	5,505	2,571	2,934	5,505	5,505	0%
Total water management services	156,342	83,158	90,454	173,612	168,453	-3%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues & Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
OPERATING EXPENSES (continued)						
Landscape services						
Other contractual - tree trimming	5,505	-	5,505	5,505	5,505	0%
Total landscape services	5,505	-	5,505	5,505	5,505	0%
Roadway Services						
Personnel	4,394	1,625	2,769	4,394	4,394	0%
Fuel	1,101	1,527	-	1,527	1,101	-28%
Repairs and Maintenance - Parts	1,835	953	882	1,835	1,835	0%
Insurance	92	599	-	599	92	-85%
Total Roadway Services	7,422	4,704	3,651	8,355	7,422	-11%
Irrigation services						
Personnel	57,841	33,769	24,072	57,841	61,824	7%
Reclaimed water	75,646	29,486	46,160	75,646	75,646	0%
Repairs and maintenance - parts	25,000	16,555	8,445	25,000	25,000	0%
Insurance	7,500	10,024	-	10,024	7,500	-25%
Meter costs	3,500	4,763	-	4,763	3,500	-27%
Other contractual services	13,000	1,872	11,128	13,000	13,000	0%
Electricity	100,000	52,196	47,804	100,000	100,000	0%
Pumps & machinery	40,000	24,851	15,149	40,000	40,000	0%
Depreciation	100,102	50,052	50,050	100,102	100,102	0%
Total irrigation services	422,589	223,568	202,808	426,376	426,572	0%
Total operating expenses	685,952	357,634	344,688	702,322	702,228	0%
Operating income/loss	28,651	86,900	(76,119)	10,781	24,668	
Nonoperating revenues/(expenses)						
Interest income	500	86	414	500	500	0%
Total nonoperating revenues/(expenses)	500	86	414	500	500	0%
Change in net assets	29,151	86,986	(75,705)	11,281	25,168	
Total net assets - beginning (unaudited)	1,487,572	1,369,935	1,456,921	1,369,935	1,381,216	
Total net assets - ending (projected)	<u>\$ 1,516,723</u>	<u>\$ 1,456,921</u>	<u>\$ 1,381,216</u>	<u>\$ 1,381,216</u>	<u>\$ 1,406,384</u>	

Description	Total Units	Assessment Summary		Total Revenue
		2019	2020	
Full Assessment	4,013.51	\$ 58.57	\$ 61.71	\$ 247,674

*The tax collector allows for a 4% discount; however, the District has elected to budget for 2.5% as 4% has not been

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
DEFINITIONS OF EXPENDITURES**

OPERATING EXPENSES

Professional fees

Supervisors	\$ 6,459
Statutorily set at \$200 (plus applicable taxes) for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year. The Districts anticipate 12 meetings in fiscal year 2014.	
Engineering	6,250
Barraco and Associates, Inc., provides a broad array of engineering, consulting and construction services to the Districts, which assist in crafting solutions with sustainability for the long term interest of the community - recognizing the needs of government, the environment and maintenance of the Districts' facilities.	
Legal	2,500
Daniel H. Cox, PA., provides on-going general counsel and legal representation. Attorneys attend the noticed Board meetings in order to anticipate and deal with possible legal issues as they may arise and to respond to questions. In this capacity, as local government lawyers, realize that this type of local government is very limited in its scope - providing infrastructure and service to development.	
Audit	6,000
The Districts are required by Florida State Statute to undertake an independent examination of its books, records and accounting procedures on an annual basis. The Districts currently have an agreement with Grau & Associates to perform these services.	
Management	15,458
Wrathell, Hunt and Associates, LLC , specializes in managing community development districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the Districts, develop financing programs, administer the issuance of tax exempt bond financings, and finally, operate and maintain the assets of the community.	
Accounting & payroll	5,600
Wrathell, Hunt and Associates, LLC , prepares all financial work related to the Districts' funds (general, debt service and capital projects, etc.). This includes monthly financials, the annual budget and various other items.	
Computer services	1,680
Wrathell, Hunt and Associates, LLC , provides maintenance of the Districts' financial records, which includes accounts payable and profit & loss statements.	
Utility billing	27,000
Utility billing is charged on a base rate of \$3,600 a year for up to the first 250 accounts. The Districts are charged \$1.75 per account per month for additional accounts over 250. The Districts currently bill 912 accounts.	
Telephone	311
Telephone and fax machine.	

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
DEFINITIONS OF EXPENDITURES**

EXPENDITURES (continued)

Postage & reproduction	450
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing and binding	1,639
Letterhead, envelopes, copies, etc.	
Legal Notices and Communications	375
The Districts advertise in The News Press for monthly meetings, special meetings, public hearings, bidding, etc.	
Office supplies	50
Accounting and administrative supplies.	
Subscriptions and memberships	87
Annual fee paid to the Department of Community Affairs.	
ADA website compliance	147
Insurance	5,420
The Districts carry public officials and general liability insurance with policies written by Florida Municipal Insurance Trust. The limit of liability is set at \$1,000,000 for general liability (\$2,000,000 general aggregate) and \$1,000,000 for public officials liability limit.	
Miscellaneous (bank fees)	2,250
Bank charges and other miscellaneous expenses incurred during the year.	

Field Management fees

Other contractual services	12,600
As part of the consulting manager's contract, the Districts retain the services of a field manager. The field manager is responsible for the day-to-day field operations. These responsibilities include, but are not limited to, preparing and bidding of services and commodities, contract administration, hiring and maintaining qualified personnel, preparation of and implementation of operating schedules and policies, ensuring compliance with all operating permits, prepare and implement field operating budgets, provide information/education to public regarding District programs and attends Board meetings. This service is provided by Wrathell, Hunt and Associates, LLC .	

Water management services

Other Contractual services	
The Districts contract with licensed and qualified contractors to provide lake maintenance services.	
Other contractual services: lakes	102,760
Other contractual services: wetlands	17,983
Other contractual services: culverts/drains	14,680
Other contractual services: lake health	3,670

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
ENTERPRISE FUND 401/451 COMBINED BUDGET
DEFINITIONS OF EXPENDITURES**

EXPENDITURES (continued)

Aquascaping	18,350
Planting of aquatic and wetland plants to ensure the integrity of the storm water management systems.	
Capital outlay	5,505
Purchase and installation of new equipment.	
Repairs and Maintenance (Aerators)	5,505
This covers any unforeseen costs that may be incurred.	
Other contractual - tree trimming	
Tree trimming of trees within the Districts' common areas and parks that exceed the on	5,505
Roadway Services	
Personnel	4,394
Includes salary, taxes and benefits for the Districts' street sweeper.	
Fuel	1,101
Fuel costs for vehicles and equipment.	
Repairs and Maintenance - Parts	1,835
Parts replacement for vehicles and equipment.	
Insurance	92
Insurance costs for automobiles, property and worker's compensation related to	
Irrigation services	
Personnel	61,824
Includes salary, taxes and benefits for the Districts' maintenance supervisor and irrigation manager.	
Reclaimed water	75,646
Repairs and maintenance - parts	25,000
Parts replacement for vehicles and equipment.	
Insurance	7,500
Insurance costs for automobiles, property and workers' compensation.	
Meter costs	3,500
Costs associates with installation of single family residential meters. Revenue to support these costs come directly from the meter fee assessed at the time of the application to connect to the system	
Other contractual services	13,000
The District contractors with a qualified provider for services related to plant meters and equipment.	
Electricity	100,000
Cost of electricity for operation of Districts' well fields and high service pump.	
Pumps & machinery	40,000
Repairs and maintenance for the irrigation supply system, including main line, valves and well repairs.	
Depreciation	100,102
The District's capital assets that relate to the irrigation funds are depreciated by the straight line method over their estimated useful lives.	
Total expenditures	\$ 702,228

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues and Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 176,313				\$ 185,769	
Allowable discounts (2.5%)*	(4,408)				(4,644)	
Assessment levy - net	171,905	\$ 162,609	\$ 9,296	\$ 171,905	181,125	5%
Irrigation revenue	300,000	160,956	190,225	351,181	300,000	-15%
Meter fees	2,625	-	1,500	1,500	2,625	75%
Total revenues	474,530	323,565	201,021	524,586	483,750	-8%
OPERATING EXPENSES						
Professional fees						
Supervisors**	3,230	1,319	1,911	3,230	3,230	0%
Engineering	4,688	4,456	232	4,688	4,688	0%
Legal	1,875	767	1,108	1,875	1,875	0%
Audit**	3,000	-	3,000	3,000	3,000	0%
Management	11,366	5,683	5,684	11,367	11,594	2%
Accounting & payroll	4,200	2,100	2,100	4,200	4,200	0%
Computer services	1,260	749	511	1,260	1,260	0%
Utility billing	20,250	8,611	11,639	20,250	20,250	0%
Telephone	233	117	116	233	233	0%
Postage & reproduction	338	201	138	339	338	0%
Printing and binding	1,229	615	614	1,229	1,229	0%
Legal advertising	563	56	506	562	281	-50%
Office supplies	38	-	38	38	38	0%
Subscription and memberships	65	66	-	66	65	-2%
ADA website compliance	-	26	-	26	110	323%
Insurance**	2,657	2,581	-	2,581	2,710	5%
Miscellaneous	1,688	632	1,055	1,687	1,688	0%
Total professional fees	56,680	27,979	28,652	56,631	56,789	0%
Field management fees						
Other contractual services	9,450	4,725	4,725	9,450	9,450	0%
Total field management fees	9,450	4,725	4,725	9,450	9,450	0%
Water management services						
NPDES program	-	154	-	154	-	-100%
Other contractual services: lakes	70,739	33,225	37,514	70,739	77,070	9%
Other contractual services: wetlands	12,111	8,599	3,512	12,111	13,487	11%
Other contractual services: culverts/drains	5,505	18,304	-	18,304	11,010	-40%
Other contractual services: lake health	6,881	159	6,722	6,881	2,753	-60%
Aquascaping	13,763	-	13,763	13,763	13,763	0%
Capital outlay	4,129	-	4,129	4,129	4,129	0%
Repairs and Maintenance (Aerators)*	4,129	1,928	2,201	4,129	4,129	0%
Total water management services	117,257	62,369	67,841	130,210	126,341	-3%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 401 BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues and Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
OPERATING EXPENSES (continued)						
Landscape services						
Other contractual - tree trimming	4,129	-	4,129	4,129	4,129	0%
Total landscape services	4,129	-	4,129	4,129	4,129	0%
Roadway Services						
Personnel	3,296	1,219	2,077	3,296	3,296	0%
Fuel	826	1,145	-	1,145	826	-28%
Repairs and Maintenance - Parts	1,376	715	662	1,377	1,376	0%
Insurance	69	449	-	449	69	-85%
Total Roadway Services	5,567	3,528	2,739	6,267	5,567	-11%
Irrigation services						
Personnel	43,377	25,327	18,054	43,381	46,364	7%
Repairs and maintenance - parts	18,750	12,416	6,334	18,750	18,750	0%
Insurance	5,625	7,518	-	7,518	5,625	-25%
Meter costs	2,625	3,572	-	3,572	2,625	-27%
Other contractual services	9,750	1,404	8,346	9,750	9,750	0%
Electricity	75,000	39,147	35,853	75,000	75,000	0%
Pumps & machinery	30,000	18,638	11,362	30,000	30,000	0%
Depreciation	75,077	37,539	37,538	75,077	75,077	0%
Total irrigation services	260,204	145,561	117,487	263,048	263,191	0%
Total operating expenses	453,287	244,162	221,444	465,606	465,467	0%
Operating income/loss	21,243	79,403	(20,423)	58,980	18,283	
Nonoperating revenues/(expenses)						
Interest income	375	60	311	371	375	1%
Total nonoperating revenues/(expenses)	375	60	311	371	375	1%
Change in net assets	21,618	79,463	(20,112)	59,351	18,658	
Total net assets - beginning (unaudited)	1,202,358	1,127,177	1,206,640	1,127,177	1,186,528	
Total net assets - ending (projected)	<u>\$ 1,223,976</u>	<u>\$ 1,206,640</u>	<u>\$ 1,186,528</u>	<u>\$ 1,186,528</u>	<u>\$ 1,205,186</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 2.5% as 4% has not been realized

**These items are cost shared 75/25 between the general funds and the enterprise funds. The 75% is then split 50/50 between the

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues and Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
OPERATING REVENUES						
Charges for services:						
Assessment levy - gross	\$ 58,771				\$ 61,923	
Allowable discounts (2.5%)*	(1,469)				(1,548)	
Assessment levy - net	57,302	\$ 53,662	\$ 3,640	\$ 57,302	60,375	5%
Irrigation revenue	181,896	67,307	63,408	130,715	181,896	39%
Meter fees	875	-	500	500	875	75%
Total revenues	240,073	120,969	67,548	188,517	243,146	29%
OPERATING EXPENSES						
Professional fees						
Supervisors**	3,230	1,319	1,911	3,230	3,230	0%
Engineering	1,563	1,485	77	1,562	1,563	0%
Legal	625	256	369	625	625	0%
Audit**	3,000	-	3,000	3,000	3,000	0%
Management	3,789	1,894	1,895	3,789	3,865	2%
Accounting & payroll	1,400	700	700	1,400	1,400	0%
Computer services	420	250	170	420	420	0%
Utility billing	6,750	2,870	3,880	6,750	6,750	0%
Telephone	78	39	39	78	78	0%
Postage & reproduction	113	65	46	111	113	2%
Printing and binding	410	205	205	410	410	0%
Legal advertising	188	19	169	188	94	-50%
Office supplies	13	-	13	13	13	0%
Subscription and memberships	22	22	-	22	22	0%
ADA website compliance	-	9	-	9	37	311%
Insurance**	2,657	2,581	-	2,581	2,710	5%
Miscellaneous	563	211	352	563	563	0%
Total professional fees	24,821	11,925	12,826	24,751	24,893	1%
Field management fees						
Other contractual services	3,150	1,575	1,575	3,150	3,150	0%
Total field management fees	3,150	1,575	1,575	3,150	3,150	0%
Water management services						
NPDES program	-	51	-	51	-	-100%
Other contractual services: lakes	23,580	11,075	12,505	23,580	25,690	9%
Other contractual services: wetlands	4,037	2,866	1,171	4,037	4,496	11%
Other contractual services: culverts/drains	1,835	6,101	-	6,101	3,670	-40%
Other contractual services: lake health	2,294	53	2,241	2,294	918	-60%
Aquascaping	4,588	-	4,588	4,588	4,588	0%
Capital outlay	1,376	-	1,376	1,376	1,376	0%
Repairs and Maintenance (Aerators)*	1,376	643	734	1,377	1,376	0%
Total water management services	39,086	20,789	22,615	43,404	42,114	-3%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
ENTERPRISE FUND 451 BUDGET
FISCAL YEAR 2020**

	Fiscal Year 2019			Total Revenues and Expenditures	Proposed Budget FY 2020	% Change Projected '19 Proposed '20
	Adopted Budget FY 2019	Actual through 3/31/19	Projected through 9/30/19			
OPERATING EXPENSES (continued)						
Landscape services						
Other contractual - tree trimming	1,376	-	1,376	1,376	1,376	0%
Total landscape services	<u>1,376</u>	<u>-</u>	<u>1,376</u>	<u>1,376</u>	<u>1,376</u>	<u>0%</u>
Roadway Services						
Personnel	1,099	406	692	1,098	1,099	0%
Fuel	275	382	-	382	275	-28%
Repairs and Maintenance - Parts	459	238	221	459	459	0%
Insurance	23	150	-	150	23	-85%
Total Roadway Services	<u>1,856</u>	<u>1,176</u>	<u>913</u>	<u>2,089</u>	<u>1,856</u>	<u>-11%</u>
						N/A
Irrigation services						
Personnel	14,460	8,442	6,018	14,460	15,456	7%
Reclaimed water	75,646	29,486	46,160	75,646	75,646	0%
Repairs and maintenance - parts	6,250	4,139	2,111	6,250	6,250	0%
Insurance	1,875	2,506	-	2,506	1,875	-25%
Meter costs	875	1,191	-	1,191	875	-27%
Other contractual services	3,250	468	2,782	3,250	3,250	0%
Electricity	25,000	13,049	11,951	25,000	25,000	0%
Pumps & machinery	10,000	6,213	3,787	10,000	10,000	0%
Depreciation	25,026	12,513	12,513	25,026	25,026	0%
Total irrigation services	<u>162,382</u>	<u>78,007</u>	<u>85,322</u>	<u>163,329</u>	<u>163,378</u>	<u>0%</u>
Total operating expenses	<u>232,671</u>	<u>113,472</u>	<u>123,251</u>	<u>236,723</u>	<u>236,767</u>	<u>0%</u>
Operating income/loss	7,402	7,497	(55,703)	(48,206)	6,379	
Nonoperating revenues/(expenses)						
Interest income	125	26	104	130	125	-4%
Total nonoperating revenues/(expenses)	<u>125</u>	<u>26</u>	<u>104</u>	<u>130</u>	<u>125</u>	<u>-4%</u>
Change in net assets	7,527	7,523	(55,599)	(48,076)	6,504	
Total net assets - beginning (unaudited)	<u>285,208</u>	<u>242,758</u>	<u>250,281</u>	<u>242,758</u>	<u>194,682</u>	
Total net assets - ending (projected)	<u>\$ 292,735</u>	<u>\$ 250,281</u>	<u>\$ 194,682</u>	<u>\$ 194,682</u>	<u>\$ 201,186</u>	

*The tax collector allows for a 4% discount; however, the District has elected to budget for 2.5% as 4% has not

**Bayside
Improvement Community Development District**

*****PRELIMINARY*****

Lee County

2019 - 2020 Assessments		General Fund	O&M Assessment Colony Fund	Enterprise Fund	Total Assessment
Bayside Neighborhoods	Limited Benefit Assessment-outside gates	\$ 166.69	\$ -	\$ 61.71	\$ 228.40
Bayside Neighborhoods	Full Assessment	\$ 549.13	\$ -	\$ 61.71	\$ 610.84
Bayside Neighborhoods	Limited Service	\$ 272.85	\$ -	\$ 61.71	\$ 334.56
The Colony Neighborhoods	Full Assessment	\$ 1,132.25	\$ -	\$ -	\$ 1,132.25
The Colony Neighborhoods	Limited Service	\$ 272.85	\$ -	\$ 61.71	\$ 334.56

2018 - 2019 Assessments		General Fund	O&M Assessment Colony Fund	Enterprise Fund	Total Assessment
Bayside Neighborhoods	Limited Benefit Assessment-outside gates	\$ 499.86	\$ -	\$ 59.17	\$ 559.03
Bayside Neighborhoods	Full Assessment	\$ 549.13	\$ -	\$ -	\$ 549.13
Bayside Neighborhoods	Limited Service	\$ 277.45	\$ -	\$ 59.17	\$ 336.62
The Colony Neighborhoods	Full Assessment	\$ 1,132.25	\$ 478.73	\$ 59.17	\$ 1,670.15
The Colony Neighborhoods	Limited Service	\$ 277.45	\$ 478.73	\$ 59.17	\$ 815.35

**Bay Creek
Community Development District
2019-2020 Assessments**

*****PRELIMINARY*****

Residential Neighborhoods (per unit)	O&M Assessment		Total Assessment
	General Fund	Enterprise Fund	
Ascot	\$ 549.13	\$ 61.71	\$ 610.84
Pinewater Place	\$ 549.13	\$ 61.71	\$ 610.84
Bay Creek	\$ 549.13	\$ 61.71	\$ 610.84
The Ridge	\$ 549.13	\$ 61.71	\$ 610.84
Bay Creek (phase 2)	\$ 549.13	\$ 61.71	\$ 610.84
Baycrest Villas	\$ 549.13	\$ 61.71	\$ 610.84
Costa Del Sol	\$ 549.13	\$ 61.71	\$ 610.84
The Cottages	\$ 549.13	\$ 61.71	\$ 610.84
Southbridge	\$ 549.13	\$ 61.71	\$ 610.84
Creekside Crossing	\$ 549.13	\$ 61.71	\$ 610.84
The Point	\$ 549.13	\$ 61.71	\$ 610.84
Commercial & Golf Course			
Pelican's Nest Golf Course	\$ 31,596.94	\$ 2,311.04	\$ 33,907.98
US 41 Commercial Parcels	\$ 1,788.58	\$ -	\$ 1,788.58
Fiscal year 2018 - 2019 Assessments:			
SF	\$ 549.13	\$ 59.17	\$ 608.30
MF	\$ 549.13	\$ 59.17	\$ 608.30
GC	\$ 31,596.94	\$ 2,215.92	\$ 33,812.86
COMM	\$ 5,363.50	\$ -	\$ 5,363.50

NOTE: ENTERPRISE FUND ASSESSMENTS APPLY TO ALL ASSESSABLE UNITS INCLUDING 37.45 PNGC UNITS

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

13

Landscape Maintenance Agreement

LANDSCAPING

THIS LANDSCAPE MAINTENANCE AGREEMENT (the "agreement") is entered into as of the ____ day of 20_ by and between the **BAYSIDE IMPROVEMENT AND BAYCREEK COMMUNITY DEVELOPMENT DISTRICTS**, independent special districts established pursuant to Chapter 190, Florida Statutes (the "Districts"), and the **PELICAN LANDING COMMUNITY ASSOCIATION, INC.**, a Florida not-for-profit corporation (the "PLCA").

Recognizing past practice, history and the direction of the Amended and Restated Declaration and General Protective Covenants for Pelican Landing, the Pelican Landing Community Association and the Bayside and Bay Creek Community Development Districts desire to enter into an agreement to manage and maintain the landscaping for the road rights of way and entries, parks, common and recreational areas ~~and to remove noxious weeds and trees identified on the Florida Noxious Weeds List found at Rule 5B-57.007, Florida Administrative Code,~~ as well as to operate, manage and maintain all associated systems including irrigation sprinkler systems, timer clocks, landscape lighting systems for streets, landscaping and monuments/walls ~~(not owned by the Districts PLCA)~~.

Recitals:

- A. The Districts have the authority to exercise powers to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate and maintain systems and facilities for storm water management, irrigation water supply, storm sewers, street lights, security, and parks and recreational facilities, among other powers, including all powers necessary, convenient, incidental or proper in connection with any of the powers, duties or purposes authorized by Chapter 190, Florida Statutes.
- B. The PLCA is an organization which owns and operates certain roads and road rights of way, common areas and recreational facilities located within the area comprised of real property subject to the Districts. The membership of the PLCA is comprised of owners of real property within the Districts ~~and all the majority of property owners within the Districts that will realize -will recognized special~~ benefit from the services being provided by the Districts under this agreement. The Districts are statutorily authorized, positioned and qualified to manage, ~~and maintain, continually update and rejuvenate the landscaping~~ with an appropriate plant selection consistent with acceptable to the PLCA s landscaping plan in effect as of the date of this agreement.
- C. For ease of administration, potential cost savings and benefits of full time on-site management, the PLCA desires to enter into a long term agreement with the Districts to manage and maintain landscaping for the road rights of way and entries, parks, common and recreational areas and as more specifically identified on the Exhibit B map, as well as to operate, manage and maintain ~~all the associated systems~~ including irrigation sprinkler systems, timer clocks, landscape lighting systems for streets, landscaping and monuments/walls ~~(not owned by the Districts PLCA)~~, (the "Facilities").
- D. The Districts agree to operate, manage and maintain the Facilities as outlined in paragraphs 1-16, all on the terms and conditions set forth herein.

Now therefore, the PLCA and the Districts agree as follows:

1. The above recitals are true and correct and incorporated by reference herein.
2. The PLCA and the Districts expressly agree that having the Districts operate, manage and maintain the Facilities, in a professional, quality manner is in the best interests of the PLC_ property subject to the jurisdiction of the PLCA and the DistrictsA.
3. The Districts shall operate, manage and maintain the Facilities ~~in compliance with all applicable statutes, ordinances, administrative rules and regulations, permit requirements and the landscape best management practices and processes addt1on of the installed software-program as further outlined and appropriated for within the Districts' annual operating budgets for landscape maintenance and pursuant to the maintenance schedule attached as Exhibit "A". To ensure that maintenance meets acceptable standards to both PLCA and CDD~~ a Joint physical tour of the PLCA common property with the PLCA Management Liaison and CDD management shall occur at least quarterly if not monthly.
4. PLCA shall have the right and responsibility for prescribing the landscape design characteristics, identifying priorities for landscape management, maintenance and improvements, ~~and providing design criteria for new landscape projects in writing to the CDD Manager on an as needed basis for consideration by the Districts' in their annual budget and appropriations process and obtaining all permits necessary for the implementation of any revised landscaping plan. The Districts will provide a Transmittal-Acceptance Report to the PLCA upon receiving an installed As-Built landscaping design.~~
5. Both PLCA and the Districts agree that from time to time it ~~will~~ may be necessary to engage the professional services to assess, evaluate, prescribe, ~~and/or~~ guide the operation, management and maintenance of the Facilities. ~~A horticulturist will~~ may be contracted by the Districts to audit and make recommendations on plant maintenance, plant species recommendations for installations and any other necessary recommendations for good maintenance practices to be agreed upon between the parties at the time of need.
6. PLCA is responsible for ~~paying for the cost of new landscape designs which change the characteristics of the existing landscape or are necessary due to age~~ If new facilities are required in connection therewith, PLCA will pay for the cost of the facilities. After installation, CDD as a part of the transition process from installation to maintenance, the PLCA Management and District Management will conduct a walk-through inspection of the facilities and the CDD will provide a written Transmittal Conditions and Acceptance Report to the PLCA. Any noted deficiencies will be remedied by the PLCA. Once both parties have agreed the facilities are in satisfactory condition for transition from installation to maintenance, the CDD will provide maintenance the CDD will provide a written Transmittal Conditions and Acceptance Report to the PLCA and from that point forward and will provide all of the usual services provided in connection with maintenance, replacement, etc. as outlined herein.
7. The Districts will be responsible for all plant the replacement of all damaged and/or dying/deteriorating plant material due to disease, age, maintenance neglect or accidental damage, with the exception of damage caused by war, riot, crime, or strike, as well as any event considered an "act of God," such as an earthquake, hurricane, tornado, flooding, or volcanic eruption. environmental conditions, or other causality The PLCA shall be responsible for the costs of replacing all plant material in cases where the plant material and it's like kind replacement options will no longer provide aesthetically pleasing impacts or provide the design benefits that were originally intended due to: a change in surrounding conditions (ie tree canopy shading), the emergence of natural or biological pests that are not easily controlled by industry accepted methods (ie white fly/rust disease), the plant or tree has exceeded it's useful life expectancy or there is a direction by the PLCA or it's delegated representatives to make a change from the original design. In the event plant materials are required to be replaced that are the responsibility of the Districts and under the conditions outlined earlier in this paragraph, and the f the cost of the plants that PLCA specifies for replacement plant materials that is costs more than the cost of replacimentg with the existing same plant materials or like kind, PLCA will pay the incremental difference for the cost of the cost of the plants material in advance of the plant material being ordered and

installed by the Districts.

~~7-8.~~ The District's recognize that there are limited areas and scope where timely plant replacement is warranted and will appropriate a reasonable plant replacement line item to execute such limited planting needs.

~~8-9.~~ PLCA shall pay Districts the sum of \$10.00 per year for the performance of the operation and maintenance responsibilities set forth in this Agreement.

~~9.~~ Terms and Conditions:

~~10.~~

~~11-10.~~ _____ The term of this Agreement is for a period of three years commencing on **October 1, 2019**, and shall be automatically renewed for additional one-year periods after **September 30, 2022** unless either party provides the other party at least 90 days written notice prior to September 30th of any given year with the effective date of termination to be September 30th.

~~12-11.~~ _____ The Districts shall be solely responsible for staffing, budgeting, financing, billing and collection of revenues, necessary to perform the operation and maintenance responsibilities set forth in this Agreement.

12. The Districts shall procure at their expense and at all times include the PLCA as an additional named insured on comprehensive liability insurance policies to cover the operation and maintenance responsibilities set forth in this Agreement. Comprehensive liability insurance shall be in amounts determined by the PLCA. It is understood and agreed by the parties that the Districts will continue to reserve and retain their full sovereign immunity rights and protections, as provided for under Florida Law and nothing contained in this section/agreement shall be construed or interpreted as a waiver of these rights and protections.

13. This Agreement may only be amended in writing executed by both parties.

14. This Agreement may not be assigned by the Districts without the prior written specific consent of the PLCA, which consent may be withheld in the PLCA's sole and absolute discretion.

- 15. This Agreement is made and shall be governed and construed by the laws of the State of Florida. Any litigation arising out of this Agreement shall be in the court of appropriate jurisdiction in Lee County, Florida.
- 16. This Agreement was approved by the Board of Directors of PLCA on _____ 20__ - and the Board of Supervisors of the Districts on _____ 20__ and shall be effective as of said date.
- 17. This Agreement supersedes all prior agreements between the parties for maintenance of the facilities whether written, oral or otherwise.

IN WITNESS WHEREOF, the parties hereto have executed this Community Landscape Maintenance Agreement on the day and year first above written.

Attest:

PELICAN LANDNG COMMUNITY ASSOCIATION, Inc.

By:
Its : President

BAYSIDE IMPROVEMENT AND COMMUNITY DEVELOPMENT DISTRICT

By:
Its: Chair/Vice Chair

Assistant, Secretary

BAY CREEK COMMUNITY DEVELOPMENT DISTRICT

By:
Its: Chair/Vice Chair

Assistant, Secretary

EXHIBIT A
BAYSIDE / BAYVIEW DISTRICTS
LANDSCAPE ACTIVITIES PLAN
Current and Proposed
Jul-14

Month	Mow		Fertilize		Palms	Trim			Throughout	Mulch		Flowers-		Weeds	
	weekly	2 weeks	Turf	Shrubs		Oaks	Shrubs	TLO		Shrubs	Fae	Gates	Facilities	Pull	Plant
January		X			X	X								X	X
February		X	X	X		X	X			X		X		X	X
March		X				X			X				X	X	
April		X					X		X	X				X	
May		X	X									X	X	X	
June	X									X				X	
July	X													X	
August	X						X		X					X	
September	X													X	
October	X		X	X	X							X		X	
November		X			X		X	X	X	X	X		X	X	
December		X			X				X					X	X

Legend:

Current Program — X

Suggested Changes — X

High Profile Facilities Include Community Center, Tennis Facility and Parks.

Notes:

1) Mowing, fertilizing and weed treatment schedules are pretty standard and therefore no enhancements are proposed. Further, the COD has it's turf fertilizer coated with either a herbicide or insecticide before each application. Therefore, the February turf fertilizer application is custom blended with a herbicide for weed control and the May and October turf fertilized applications are custom blended with an insecticide.

2) Palm and Oak Trimming are consecutive months to get through the program and during the most desirable time to trim both species (climate and manpower considerations)

3) Trimming shrubs throughout and at gates and high profile facilities currently 3 times per year. It is proposed to go to 4 times throughout and 5 times a year at gates and high profile facilities. (current April/August events would be removed)

4) Mulching is currently occurring once a year (takes two months to complete). It is proposed to increase this to twice a year throughout and from twice a year to three times a year at gates and high profile facilities. It is also proposed that a change in mulch at the high profile facilities be considered from Pine straw to Eucalyptus or Cypress.

5) Flower changeouts currently occur twice per year (pulled mid month and plant first of following month). It is proposed that this be increased to three times per year throughout.

6) 1) The Districts are currently evaluating their shrub packages from the gatehouses into the community and to the first stop (roundabout at north entry) and will be provided a proposal to selectively "swap out" green shrubbery for colorful shrubbery at their July 28th meeting.

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

14A

RESOLUTION 2019-05

A RESOLUTION OF THE BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2019/2020 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Bayside Improvement Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Lee County, Florida; and

WHEREAS, the Board of Supervisors of the District (“Board”) is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District’s Board shall be held during Fiscal Year 2019/2020 as provided on the schedule attached hereto as **Exhibit A**.

SECTION 2. FILING REQUIREMENT. In accordance with Section 189.015(1), *Florida Statutes*, the District’s Secretary is hereby directed to file a schedule of the District’s regular meetings annually with Lee County and the Florida Department of Economic Opportunity.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this _____ day of _____, 2019.

Attest:

BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT & BAY CREEK COMMUNITY DEVELOPMENT DISTRICT		
BOARDS OF SUPERVISORS FISCAL YEAR 2019/2020 JOINT MEETING SCHEDULE		
LOCATION		
<i>Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 28, 2019	Joint Regular Meeting	2:00 PM
November 25, 2019	Joint Regular Meeting	2:00 PM
December 23, 2019	Joint Regular Meeting	2:00 PM
January 27, 2020	Joint Regular Meeting	2:00 PM
February 24, 2020	Joint Regular Meeting	2:00 PM
March 23, 2020	Joint Regular Meeting	2:00 PM
April 27, 2020	Joint Regular Meeting	2:00 PM
May 18, 2020*	Joint Regular Meeting	2:00 PM
June 22, 2020	Joint Regular Meeting	2:00 PM
July 24, 2020	Joint Budget Workshop	9:00 AM
July 27, 2020	Joint Regular Meeting	2:00 PM
August 24, 2020	Joint Public Hearing & Regular Meeting	2:00 PM
September 28, 2020	Joint Regular Meeting	2:00 PM

***Exception**

May meeting date is one week earlier to accommodate Memorial Day Holiday

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

14B

RESOLUTION 2019-05

A RESOLUTION OF THE BAY CREEK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2019/2020 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Bay Creek Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Lee County, Florida; and

WHEREAS, the Board of Supervisors of the District (“Board”) is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BAY CREEK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District’s Board shall be held during Fiscal Year 2019/2020 as provided on the schedule attached hereto as **Exhibit A**.

SECTION 2. FILING REQUIREMENT. In accordance with Section 189.015(1), *Florida Statutes*, the District’s Secretary is hereby directed to file a schedule of the District’s regular meetings annually with Lee County and the Florida Department of Economic Opportunity.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this _____ day of _____, 2019.

Attest:

BAY CREEK COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT & BAY CREEK COMMUNITY DEVELOPMENT DISTRICT		
BOARDS OF SUPERVISORS FISCAL YEAR 2019/2020 JOINT MEETING SCHEDULE		
LOCATION		
<i>Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 28, 2019	Joint Regular Meeting	2:00 PM
November 25, 2019	Joint Regular Meeting	2:00 PM
December 23, 2019	Joint Regular Meeting	2:00 PM
January 27, 2020	Joint Regular Meeting	2:00 PM
February 24, 2020	Joint Regular Meeting	2:00 PM
March 23, 2020	Joint Regular Meeting	2:00 PM
April 27, 2020	Joint Regular Meeting	2:00 PM
May 18, 2020*	Joint Regular Meeting	2:00 PM
June 22, 2020	Joint Regular Meeting	2:00 PM
July 24, 2020	Joint Budget Workshop	9:00 AM
July 27, 2020	Joint Regular Meeting	2:00 PM
August 24, 2020	Joint Public Hearing & Regular Meeting	2:00 PM
September 28, 2020	Joint Regular Meeting	2:00 PM

***Exception**

May meeting date is one week earlier to accommodate Memorial Day Holiday

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

15Ai

RTE-LOCT-RS	RTECD SERVICE DESCRIPTION	PRESENT	PREVIOUS	MULT	CONSUMED	BILLED	TAXES-S	DEMAND	DAYS	LST MON	LST YEAR	REL CONS	PERIOD DATES
010-0008-05	FRANKLIN/STEPHANIE SAUNDERS 25151 PENNYROYAL DR W83396821 I 004 1/2/11/12/19A/22/25/	806360	725090	1	81270	196.98		10000040	29	21350	31170	H 48001	5/29/19- 6/27/19
010-0012-02	KONSTANTIN DZAMASHVILI/JORDANI 25111 PENNYROYAL DR W99573503 I 004 1/2/11/12/19A/22/25/	6361150	6305660	1	55490	54.02		10000060	29	60830	40560	H 48001	5/29/19- 6/27/19
010-0020-02	KATHLEEN R./DALE J. FROST 24981 PENNYROYAL DR W96308261 I 004 1/2/11/12/19A/22/25/	3694080	3645310	1	48770	28.26		10000100	29	51230	22510	H 48001	5/29/19- 6/27/19
010-0036-02	LOUIS P. LAUCIRICA 24980 PENNYROYAL DR W57080988 I 004 1/2/11/12/19A/22/25/	7701650	7655260	1	48390	26.87		10000135	29	57400	48210	H 48001	5/29/19- 6/27/19
010-0055-04	PATRICK/PATRICIA MCMAHON 24971 GOLDCREST DR W95440762 I 004 1/2/11/12/19A/22/25/	8998210	8949160	1	49050	29.28		20000270	29	49450	47830	H 48001	5/29/19- 6/27/19
010-0071-03	ANDREW P. MANESIS 25060 GOLDCREST DR W72775209 I 004 1/2/11/12/19A/22/25/	3560100	3507070	1	53030	43.85		20000405	29	47380	29320	H 48001	5/29/19- 6/27/19
010-0073-02	MICHAEL BEEBE 4441 BLUE SAGE CT W97473351 I 004 1/2/11/12/19A/22/25/	881300	817240	1	64060	95.23		20000395	29	31000	64670	H 48001	5/29/19- 6/27/19
010-0076-02	GERALDINE COSTELLA 4460 BLUE SAGE CT W98515415 I 004 1/2/11/12/19A/22/25/	8610720	8554750	1	55970	56.15		20000380	29	36910	26350	H 48001	5/29/19- 6/27/19
010-0078-03	RICHARD BROWN 4440 BLUE SAGE CT W14358227 I 004 1/2/11/12/19A/22/25/	2039250	2039250	1	112290	383.10		20000370	29	24500	61650	H 48001	5/29/19- 6/04/19
010-0115-02	GEORGE LITRAS 1981 LAKEMONT DR W96453499 I 003 3,4,7,8,9,10,19,19H	291780	250120	1	41660	39.80		30000835	29	7700	17450	H 36001	5/29/19- 6/27/19
010-0134-04	FUN INVESTMENT FINDER LLC 24851 PENNYROYAL DR W83987466 I 004 1/2/11/12/19A/22/25/	237100	182810	1	54290	48.69		30000435	29	33970		H 48001	5/29/19- 6/27/19
010-0140-05	FRANK WOODS 3791 LAKEMONT DR W33765326 I 003 3,4,7,8,9,10,19,19H	4068630	4056930	1	54490	101.94		30000460	29	22060	4890	H 36001	5/29/19- 6/04/19
010-0146-03	WILLIAM SCHERER 24790 WAX MYRTLE DR W61663567 I 003 3,4,7,8,9,10,19,19H	4102300	4056590	1	45710	57.51		30000490	29	39710	31720	H 36001	5/29/19- 6/27/19
010-0151-02	ARTHUR LUCIEN 3760 CATBRIER CT W58145365 I 003 3,4,7,8,9,10,19,19H	1055800	983160	1	72640	210.84		30000515	29	58290	7340	H 36001	5/29/19- 6/27/19
010-0156-03	DAWN LIEB 3781 CATBRIER CT W96453498 I 003 3,4,7,8,9,10,19,19H	4745370	4696570	1	48800	71.86		30000540	29	4960	12590	H 36001	5/29/19- 6/27/19
010-0179-03	DEIDRE GRISWOLD 3760 LAKEMONT DR W63333021 I 003 3,4,7,8,9,10,19,19H	3274910	3238590	1	36320	20.25		30000655	29	37750	21600	H 36001	5/29/19- 6/27/19
010-0181-02	EUGENE/VICKI TRAPUZZANO 3780 LAKEMONT DR W49896763 I 003 3,4,7,8,9,10,19,19H	3982880	3975810	1	48050	67.94		30000665	29	18010	24950	H 36001	5/29/19- 6/04/19
010-0186-04	ELIZABETH MERRY 24761 PENNYROYAL DR W61663573 I 004 1/2/11/12/19A/22/25/	5752100	5688980	1	63120	90.33		30000690	29	17930	25270	H 48001	5/29/19- 6/27/19

RTX-LOCT-RS	RTECD SERVICE DESCRIPTION	PRESENT	PREVIOUS	MULT	CONSUMED	BILLED	TAXES-S	DEMAND	DAYS	LST MON	LST YEAR	REL CONS	PERIOD DATES
010-0195-05	WILLIAM NEEDLER/LYDIA VARGAS 24681 SWEET GUM CT W99453379 I 003 3,4,7,8,9,10,19,19H	6297150	6246870	1	50280	79.58		40000955	29	34180	18360	H 36001	5/29/19- 6/27/19
010-0218-02	DAVID BURNS 3700 LAKEMONT DR W83987483 I 003 3,4,7,8,9,10,19,19H	685440	634730	1	50710	81.83		40001110	29	30970	36320	H 36001	5/29/19- 6/27/19
010-0220-01	DAVID/JOAN DILLEY 3720 LAKEMONT DR W33765324 I 003 3,4,7,8,9,10,19,19H	3501440	3464350	1	37090	23.07		40001120	29	30650	16670	H 36001	5/29/19- 6/27/19
010-0230-01	GEORGE EXNER 3591 LAKEMONT DR W2341573 I 003 3,4,7,8,9,10,19,19H	8974210	8930780	1	43430	47.39		40001050	29	14000	12730	H 36001	5/29/19- 6/27/19
010-0244-01	EDWARD MACHALA 24941 BAY CEDAR DR W71912773 I 001 IRRIG.#6REPLAT 13	8378290	8308240	1	70050	304.70		60001210	29	57050	58470	H 16001	5/29/19- 6/27/19
010-0246-04	RON PURE 24933 BAY CEDAR DR W85740670 I 001 IRRIG.#6REPLAT 13	75580	58490	1	17090	12.47		60001200	29	10980	15210	H 16001	5/29/19- 6/27/19
010-0248-05	DONNA ASANOWIZ 24925 BAY CEDAR DR W85740677 I 001 IRRIG.#6REPLAT 13	197000	153160	1	43840	147.44		60001190	29	62980	14680	H 16001	5/29/19- 6/27/19
010-0249-08	SUSAN/DAVID TARABCIK 24921 BAY CEDAR DR W94676576* I 001 IRRIG.#6REPLAT 13	5644500	5618660	1	25840	47.49		60001185	29	10830	33290	H 16001	5/29/19- 6/27/19
010-0252-09	JOSEPH GILMOUR 24909 BAY CEDAR DR W14154073 I 001 IRRIG.#6REPLAT 13	1071220	1050980	1	20240	24.00		60001170	29	17280	9110	H 16001	5/29/19- 6/27/19
010-0255-03	NANCY BLOODGOOD 24899 BAY CEDAR DR W75554674 I 001 IRRIG.#6REPLAT 13	720920	686910	1	34010	88.46		60001155	29	27470	4660	H 16001	5/29/19- 6/27/19
010-0260-02	WILLIAM AVERY 24879 BAY CEDAR DR W99573512 I 001 IRRIG.#6REPLAT 13	2362110	2337420	1	24690	42.38		60001137	29	17870	3280	H 16001	5/29/19- 6/27/19
010-0275-03	DOUGLASS W. BROOKS 3441 LAKEMONT DR W94703680 I 003 3,4,7,8,9,10,19,19H	9848350	9790980	1	57370	119.22		91001805	29	50990	23900	H 36001	5/29/19- 6/27/19
010-0277-02	RICHARD W. PRICE 3471 LAKEMONT DR W97403679 I 003 3,4,7,8,9,10,19,19H	2949080	2882470	1	66610	174.66		91001795	29	47780	33650	H 36001	5/29/19- 6/27/19
010-0278-02	MARK & CYNTHIA BEAUDWAY 3521 LAKEMONT DR W83318106 I 003 3,4,7,8,9,10,19,19H	707000	664960	1	42040	41.22		91001790	29	46640	18690	H 36001	5/29/19- 6/27/19
010-0279-05	WAYNE BALMAN 3460 TWINBERRY CT W96341912 I 003 3,4,7,8,9,10,19,19H	8956500	8902400	1	54100	99.60		91001785	29	32240	44790	H 36001	5/29/19- 6/27/19
010-0284-05	DONALD DEVINE 3541 LAKEMONT DR W57081027 I 003 3,4,7,8,9,10,19,19H	8017650	7959960	1	57690	121.14		91001770	29	34440	23610	H 36001	5/29/19- 6/27/19
010-0300-01	LAKEVIEW DRIVE CONDO 1800 W11064560 I 005 IRR MULTI FAM W/MULT	3012300	299	1	3043200	552.90		90006565	29	3118400	692700	H 9001	5/29/19- 6/27/19
010-0300-01	LAKEVIEW DRIVE CONDO 1800 W11064560 I 005 IRR MULTI FAM W/MULT	3012300	299	1	3043200	552.90		90006535	29	414400	239700	H 9001	5/29/19- 6/27/19

RTE-LOCT-RS	RTCD	SERVICE DESCRIPTION	PRESENT	PREVIOUS	MULT	CONSUMED	BILLED	TAXES-S	DEMAND	DAYS	LST MON	LST YEAR	REL CONS	PERIOD DATES
010-0344-03 JOHN/MARY STORER W93241083	I 003	3500 CASSIA CT 3,4,7,8,9,10,19,19H	5986880	5946240	1	40640	36.06		80001740	29	30640	11060	H 36001	5/29/19- 6/27/19
010-0347-02 DENISE/RICK SPEICHER W94567289	I 003	3481 FIDDLEHEAD CT 3,4,7,8,9,10,19,19H	7972780	7933300	1	39480	31.82		80001725	29	20890	16560	H 36001	5/29/19- 6/27/19
010-0387-05 ERNEST SCHAUB W95401747	I 012	24301 WOODSAGE DR RATE CDE 0100387-00	2120900	2060230	1	60670	40.51		11001905	29	35810	31330	H 58000	5/29/19- 6/27/19
010-0395-02 STEVE/MOLLIE LEFKOWITZ W58028749	I 004	24430 PENNYROYAL DR 1/2/11/12/19A/22/25/	9269250	9212540	1	56710	59.43		11002012	29	19630	22710	H 48001	5/29/19- 6/27/19
010-0435-02 JAMES/JANE ROBERTS W83396788	I 003	3521 CANDLEBERRY CT 3,4,7,8,9,10,19,19H	816610	779940	1	36670	21.53		11002040	29	25620	53370	H 36001	5/29/19- 6/27/19
010-0441-02 DAN CORNACCIA/MARY CONNOLLY W96381014	I 003	3480 CANDLEBERRY CT 3,4,7,8,9,10,19,19H	9869020	9813470	1	55550	108.30		11002015	29	33360	46410	H 36001	5/29/19- 6/27/19
010-0442-01 RONALD B. HICKS W62461599	I 003	3500 CANDLEBERRY CT 3,4,7,8,9,10,19,19H	3727380	3680740	1	46640	61.64		11002021	29	68130	21260	H 36001	5/29/19- 6/27/19
010-0452-02 DENNIS PELLICI W85740672	I 003	3450 TWINBERRY CT 3,4,7,8,9,10,19,19H	555330	463160	1	92170	328.02		91001783	29	77330		H 36001	5/29/19- 6/27/19
010-0492-02 BERNWOOD LLC W92582222	I 006	BERNWOOD COURTYARD IRR. SQ FT/20,000-ERC	34080400	33981800	1	68600	36.36		90006615	29	9700	248300	H 36001	5/29/19- 6/27/19
010-0506-01 [REDACTED] HOA W81964704	I 001	IRRIG.#6REPLAT 13	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]		13002595	29	20570	7570	H 16001	5/29/19- 6/27/19
[REDACTED] HOA W81964756	I 001	IRRIG.#6REPLAT 13	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]		13002425	29	23600	7740	H 16001	5/29/19- 6/27/19
010-0528-01 [REDACTED] HOA W94554515	I 001	IRRIG.#6REPLAT 13	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]		13002515	29	13010	6190	H 16001	5/29/19- 6/27/19
[REDACTED] HOA W83987469	I 001	IRRIG.#6REPLAT 13	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]		13002529	29	27000	13620	H 16001	5/29/19- 6/27/19
010-0535-01 [REDACTED] HOA W14358230	I 001	IRRIG.#6REPLAT 13	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]		13002565	29	12890	2000	H 16001	5/29/19- 6/27/19
[REDACTED] HOA W83987467	I 001	IRRIG.#6REPLAT 13	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]		13002575	29	23910	10460	H 16001	5/29/19- 6/27/19
[REDACTED] HOA W14358281	I 001	IRRIG.#6REPLAT 13	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]		13002555	29	18040	8410	H 16001	5/29/19- 6/27/19
[REDACTED] HOA W14358277	I 001	IRRIG.#6REPLAT 13	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]		13002585	28	14830	8780	H 16001	6/01/19- 6/05/19
010-0552-02 LONGLAKE VILLAGE HOA W94576847	I 001	3333 3337 WILDWOOD LAKE CI IRRIG.#6REPLAT 13	7893260	7857790	1	35470	29.66		13002485	29	21980	12530	H 16001	5/29/19- 6/27/19

RTE-LOCT-RS	RTCD SERVICE DESCRIPTION	PRESENT	PREVIOUS	MULT	CONSUMED	BILLED	TAXES-S	DEMAND	DAYS	LST MON	LST YEAR	REL CONS	PERIOD DATES
010-0554-02	W83987454 I 001 IRRIG.#6REPLAT 13							13002495	29	19150	6910	H 16001	5/29/19- 6/27/19
010-0573-06	JAMES/SHEILA CROMPTON 25181 BAY CEDAR DR W94676583 I 002 IRRIG.#15,COVENTRY	5800820	5770570	1	30250	35.79		15004670	29	47490	19630	H 24001	5/29/19- 6/27/19
010-0574-02	KATHRYN J. BARTLETT 25191 BAY CEDAR DR W94567292 I 002 IRRIG.#15,COVENTRY	7300790	7274140	1	26650	22.42		15004680	29	36040	26700	H 24001	5/29/19- 6/27/19
010-0575-06	BRIAN PATRICK DEEGAN/DIANE L. 25201 BAY CEDAR DR W74554532 I 002 IRRIG.#15,COVENTRY	6877640	6849360	1	28280	28.38		15004690	29	15640	28740	H 24001	5/29/19- 6/27/19
010-0577-05	DONALYN JELLIE 25221 BAY CEDAR DR W81964733 I 002 IRRIG.#15,COVENTRY	449880	417490	1	32390	45.29		15004710	29	20880	14430	H 24001	5/29/19- 6/27/19
010-0581-03	JOSEPH/CARMELLA TARQUINI 25261 BAY CEDAR DR W64621593 I 002 IRRIG.#15,COVENTRY	3643230	3582950	1	60280	202.12		15004750	29	19500	22170	H 24001	5/29/19- 6/27/19
010-0583-02	RALF BARTSCH 25240 BAY CEDAR DR W98515375 I 002 IRRIG.#15,COVENTRY	5565210	5533810	1	31400	40.90		15004770	29	47010	11200	H 24001	5/29/19- 6/27/19
010-0586-05	ROBERT/DEBRANNE JACOB 25200 BAY CEDAR DR W94676577 I 002 IRRIG.#15,COVENTRY	5440930	5415430	1	25500	18.21		15004800	29	19000		H 24001	5/29/19- 6/27/19
010-0587-06	MARY NEWHOUSE 25150 BAY CEDAR DR W94577639 I 002 IRRIG.#15,COVENTRY	8191390	8163090	1	28300	28.46		15004810	29	36980	21100	H 24001	5/29/19- 6/27/19
010-0604-01	RESERVE/PELICAN LANDING THE RESERVE W505121572 I 005 IRR MULTI FAM W/MULT	9537000	8819000	1	718000	1006.32		90006550	29	355000	367000	H 9001	5/29/19- 6/27/19
[REDACTED]	[REDACTED] I 005 IRR MULTI FAM W/MULT	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		90006530	29	369000	444000	H 9001	5/29/19- 6/27/19
[REDACTED]	[REDACTED] I 006 IRR.SQ FT/20,000-ERC	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		90006600	29	38800	33900	H 36001	5/29/19- 6/27/19
[REDACTED]	[REDACTED] I 005 IRR MULTI FAM W/MULT	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		90006360	29	297100	298000	H 9001	5/29/19- 6/27/19
[REDACTED]	[REDACTED] I 005 IRR MULTI FAM W/MULT	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		90006470	29	422900	447300	H 9001	5/29/19- 6/27/19
[REDACTED]	[REDACTED] I 005 IRR MULTI FAM W/MULT	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		90006390	29	401400	494000	H 9001	5/29/19- 6/27/19
[REDACTED]	[REDACTED] I 005 IRR MULTI FAM W/MULT	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		90006380	29	265000		H 9001	5/29/19- 6/27/19
010-0632-01	WALDEN CENTER LP WALDEN CENTER CORPORATE BLDG N2074959 I 007 IRR.SQ FT/36,000-ERC	93332300	92469600	1	862700	2588.70		90006060	29	954000	796000	H 36001	5/29/19- 6/27/19
[REDACTED]	[REDACTED] I 007 IRR.SQ FT/36,000-ERC	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		90006365	29	53300	197800	H 36001	5/29/19- 6/27/19

RTE-LOCT-RS	RTECD SERVICE DESCRIPTION	PRESENT	PREVIOUS	MULT	CONSUMED	BILLED	TAXES-5	DEMAND	DAYS	LST MON	LST YEAR	REL CONS	PERIOD DATES
010-0541-01	[REDACTED]	13455	12822	1000	[REDACTED]	340.78		90006315	29	5780000	467000	H 36001	5/29/19- 6/27/19
010-0941-01	PERMANENT LANDING COMMUNITY RES. TENNIS COURTS W97424727 I 011 IRR.ACCT 010065401	30805000	28128300	1	[REDACTED]	98.42		90006375	29	178800	203000	H 60001	5/29/19- 6/27/19
010-0657-07	JAN W VANESS 23938 SANCTUARY LK CT W2341569 I 003 3,4,7,8,9,10,19,19H	6789000	6746050	1	42950	45.26		53005835	29	15130		H 36001	5/29/19- 6/27/19
010-0691-03	ROBERT ROBINSON 23951 SANCTUARY LK CT W57080965 I 003 3,4,7,8,9,10,19,19H	6342420	6297920	1	44500	52.14		53005855	29	24330	26790	H 36001	5/29/19- 6/27/19
010-0696-03	[REDACTED] PERMANENT LANDING W62021139 I 007 IRR.SQ FT/36,000-ERC	76505500	[REDACTED]		[REDACTED]	207.44		90006105	29	352400	309300	H 36001	5/29/19- 6/27/19
010-0587-03	[REDACTED] PERMANENT LANDING W2810583 I 005 IRR MULTI FAM W/MULT	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]		90006225	29	133300	274100	H 9001	5/29/19- 6/27/19
010-0500-01	[REDACTED] RESORT W70165131 I 006 IRR.SQ FT/20,000-ERC	33434000	[REDACTED]		[REDACTED]	78.19		90006210	29	172100	253300	H 36001	5/29/19- 6/27/19
010-0728-01	ART BARRON 24001 TUSCANY CT W63333025 I 004 1/2/11/12/19A/22/25/	2230970	2167950	1	63020	89.80		54008050	29	51810	60030	H 48001	5/29/19- 6/27/19
010-0729-03	BROOK MCARTHY 23771 TUSCANY WAY W58028751 I 004 1/2/11/12/19A/22/25/	9624540	9550870	1	73670	151.38		54008005	29	60430	35930	H 48001	5/29/19- 6/27/19
010-0731-05	DOUGLAS MERLO/BETH ANN DAVOLL 23841 TUSCANY WAY W58028742 I 010 IRR. VARIANCE	6809130	6735380	1	73750	44.57		54008020	29	37490		H 72001	5/29/19- 6/27/19
010-0735-03	GREGORY/NADIA BELL 23843 TUSCANY CT W59798548 I 004 1/2/11/12/19A/22/25/	2318080	2258450	1	59630	72.40		54008125	29	48000	84660	H 48001	5/29/19- 6/27/19
010-0736-02	LYNDA LOUGHLIN 23800 TUSCANY CT W61277905 I 004 1/2/11/12/19A/22/25/	5870410	5771770	1	98640	301.20		54008110	29	40550	53180	H 48001	5/29/19- 6/27/19
010-0782-04	MICHELLE MONAGHAN 23870 TUSCANY WAY W63333028 I 010 IRR. VARIANCE	5255230	5170640	1	84590	89.84		54008140	29	63270	58430	H 72001	5/29/19- 6/27/19
010-0787-03	THOMAS W. TARPEY 23883 TUSCANY CT W63386748 I 004 1/2/11/12/19A/22/25/	2959830	2899440	1	60390	76.08		54008135	29	47060	92490	H 48001	5/29/19- 6/27/19
010-0790-03	DARRELL CATES 23860 TUSCANY CT W81964707 I 004 1/2/11/12/19A/22/25/	1379560	1331090	1	48470	27.16		54008100	29	28570	41120	H 48001	5/29/19- 6/27/19
010-0796-01	THE COLONY CLUB HOUSE THE COLONY CLUB HOUSE W2849779 I 006 IRR.SQ FT/20,000-ERC	73209500	72736700	1	472800	1081.80		90006345	29	287700	451300	H 36001	5/29/19- 6/27/19
010-0957-04	JAMES SCHREIBER 3664 HERON POINT CT W83987452 I 004 1/2/11/12/19A/22/25/	1005240	951940	1	53300	44.84		19105172	29	45580	72350	H 48001	5/29/19- 6/27/19
010-1010-02	KENNETH/SONIA POLLEY 23520 PEPPERMILL CT W97429195 I 004 1/2/11/12/19A/22/25/	6085050	6034640	1	50410	34.26		22005540	29	31830	49400	H 48001	5/29/19- 6/27/19

RTX-LOCT-RS	RTXCD	SERVICE DESCRIPTION	PRESENT	PREVIOUS	MULT	CONSUMED	BILLED	TAXES-S	DEMAND	DAYS	LST MON	LST YEAR	REL	CONS	PERIOD DATES
010-1025-03	RICHARD/SALLY WOOLBERT	23681 WATERSIDE DR W96443518	I 004	1/2/11/12/19A/22/25/		8695360	8608890	1	86470	228.18		22005430	29		78200 36040 H 48001 5/29/19- 6/27/19
010-1033-03	HARM DEJONGE	3625 GLENWATER LN W96443522	I 004	1/2/11/12/19A/22/25/		9024660	8941030	1	83630	211.14		22005490	29		15550 25390 H 48001 5/29/19- 6/27/19
010-1038-01	VINCENT A. SCOLA	23601 WATERSIDE DR W85740685	I 004	1/2/11/12/19A/22/25/		295250	244430	1	50020	35.76		22005487	29		27290 23500 H 48001 5/29/19- 6/27/19
010-1045-03	EDWARD BOCCARD	3601 GLENWATER LN W57080958	I 004	1/2/11/12/19A/22/25/		8373700	8319110	1	54590	50.02		22005494	29		19680 15230 H 48001 5/29/19- 6/27/19
010-1302-02	MR & MRS. HOLLARS	23880 MESSINA CT W97429198	I 004	1/2/11/12/19A/22/25/		9559450	9495230	1	64220	96.07		25005900	29		32500 31870 H 48001 5/29/19- 6/27/19
010-1303-03	ARTHUR CARTY	23870 MESSINA CT W97429200	I 004	1/2/11/12/19A/22/25/		152470	69240	1	83230	208.74		25005890	29		48150 50650 H 48001 5/29/19- 6/27/19
010-1306-04	STEVE/JOAN LICHTER	23840 MESSINA CT W59798536	I 004	1/2/11/12/19A/22/25/		897720	841560	1	56160	56.99		25005883	29		54360 44620 H 48001 5/29/19- 6/27/19
010-2013-03	COCONUT OFFICE CENTER LLC	WALDEN CENTER DR NO. W73138586	I 006	IRR.SQ FT/20,000-ERC		3852700	3808400	1	44300	85.80		90006100	29		48700 38100 H 36001 5/29/19- 6/27/19
010-2020-02	COCONUT POINTE CENTER	COCONUT PROFESSIONAL CENTER W62105682	I 006	IRR.SQ FT/20,000-ERC		15223500	15128900	1	94600	387.60		90006095	29		73200 97400 H 36001 5/29/19- 6/27/19
010-2022-01	CASTILLA COMPANY	W70165129	I 006	IRR.SQ FT/20,000-ERC		35755400	33498100	1	22230	22230		90006235	29		216000 160700 H 36001 5/29/19- 6/27/19
010-2022-01	CASTILLA COMPANY	W50051070	I 005	IRR MULTI FAM W/MULT		379000	327000	1	10000	10000		90006220	29		379000 384400 H 9001 5/29/19- 6/27/19
010-2027-01	FLORENCIA	23850 VIA ITALIA CIRCLE W22291890	I 007	IRR.SQ FT/36,000-ERC		18443600	18154300	1	289300	427.49		90006230	29		179000 342100 H 36001 5/29/19- 6/27/19
010-2028-01	PONZA AT THE COLONY H/O ASSOC.	23772-23844 CAMPLA CT W73138587	I 002	IRRIG.#15, COVENTRY		34670300	34091500	1	578800	1401.12		90006175	29		437800 308000 H 24001 5/29/19- 6/27/19
010-2028-01	PONZA AT THE COLONY CONDO	W505012715	I 007	IRR.SQ FT/36,000-ERC		3076000	2980000	1	1500000	1500000		80006255	29		1301000 1038300 H 36001 5/29/19- 6/27/19
010-3002-03	ANTHONY/JOANNA PIETROWSKI	23941 TUSCANY CT W1019112	I 004	1/2/11/12/19A/22/25/		526230	473630	1	52600	42.28		54008040	29		30290 45440 H 48001 5/29/19- 6/27/19
010-3005-05	CYNTHIA/THOMAS DAVID	24071 TUSCANY CT W74158091	I 004	1/2/11/12/19A/22/25/		6125160	6058020	1	67140	112.20		54008060	29		67140 H 48001 5/29/19- 6/27/19
010-3006-02	ANTHONY CARALUZZI	23910 TUSCANY CT W83987471	I 004	1/2/11/12/19A/22/25/		1592260	1463460	1	128800	482.16		54008096	29		115780 298070 H 48001 5/29/19- 6/27/19

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

15Aiii

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

15Bi

June 1 - 30, 2019

BAYSIDE

Rate Codes	Consumption Tier 1,2,3,4,5	# of Customers Per Tier	Month End Consumption	Penalty Consumption Tier 2-5	Penalty Revenue \$ Tier 2-5
I001	1	51	644,600		\$ 341.60
I001	2	8	38,800	Rate Tier I001	\$ 142.01
I001	3	5	24,530	2-5 Consumption	\$ 108.91
I001	4	3	18,000	127,230	\$ 93.96
I001	5	3	45,900		\$ 275.40
RATE I001	TOTAL	70	771,830		\$ 961.88
I002	1	35	810,360		\$ 429.50
I002	2	9	114,730	Rate Tier I002	\$ 419.91
I002	3	5	88,040	2-5 Consumption	\$ 390.90
I002	4	2	84,000	337,850	\$ 438.48
I002	5	2	51,080		\$ 306.48
RATE I002	TOTAL	53	1,148,210		\$ 1,985.27
I003	1	346	5,591,910		\$ 2,963.73
I003	2	24	123,860	Rate Tier I003	\$ 453.33
I003	3	18	85,270	2-5 Consumption	\$ 378.60
I003	4	12	53,840	341,590	\$ 281.05
I003	5	8	78,620		\$ 471.72
RATE I003	TOTAL	408	5,933,500		\$ 4,548.43
I004	1	345	8,575,830		\$ 4,545.17
I004	2	30	148,840	Rate Tier I004	\$ 544.76
I004	3	21	98,840	2-5 Consumption	\$ 438.86
I004	4	14	68,810	537,630	\$ 359.19
I004	5	9	221,140		\$ 1,326.84
RATE I004	TOTAL	419	9,113,460		\$ 7,214.82
I005	1	10	4,777,300		\$ 2,531.98
I005	2	1	90,000	Rate Tier I005	\$ 329.40
I005	3	1	88,000	2-5 Consumption	\$ 390.72
I005	4	0	0	178,000	\$ -
I005	5	0	0		\$ -
RATE I005	TOTAL	12	4,955,300		\$ 3,252.10
I006	1	11	876,300		\$ 464.43
I006	2	3	56,400	Rate Tier I006	\$ 206.43
I006	3	3	56,400	2-5 Consumption	\$ 250.41
I006	4	3	56,400	273,300	\$ 294.42
I006	5	3	104,100		\$ 624.60
RATE I006	TOTAL	23	1,149,600		\$ 1,840.29
I007	1	15	3,439,370		\$ 1,822.86
I007	2	4	104,760	Rate Tier I007	\$ 383.42
I007	3	4	104,760	2-5 Consumption	\$ 465.13
I007	4	4	74,380	528,040	\$ 388.27
I007	5	3	244,140		\$ 1,464.84
RATE I007	TOTAL	30	3,967,410		\$ 4,524.52
I008	1	1	10,100		\$ 5.35
I008	2	0	0	Rate Tier I008	\$ -
I008	3	0	0	2-5 Consumption	\$ -
I008	4	0	0		\$ -
I008	5	0	0	0	\$ -
RATE I008	TOTAL	1	10,100		\$ 5.35
I010	1	2	144,000		\$ 76.32
I010	2	2	7,750	Rate Tier I010	\$ 28.37
I010	3	1	6,000	2-5 Consumption	\$ 26.64
I010	4	1	590	14,340	\$ 3.08
I010	5	0	0		\$ -
Total Rate I010	TOTAL	6	158,340		\$ 134.41
I011	1	1	185,700		\$ 98.42
I011	2	0	0	Rate Tier I010	\$ -
I011	3	0	0	2-5 Consumption	\$ -
Total Rate I011	TOTAL	1	185,700	0	\$ 98.42
I012	1	2	92,940		\$ 49.26
I012	2	1	2,670	Rate Tier I012	\$ 9.77
I012	3	0	0	2-5 Consumption	\$ -
I012	4	0	0		\$ -
I012	5	0	0		\$ -

Total Rate I012	TOTAL	3	95,610	2,670	\$	59.03	\$	9.77
I977	1	0	0		\$	-		
I977	1	0	0	Rate Tier I012	\$	-	Rate Tier I012	
I977	3	0	0	2-5 Consumption	\$	-	2-5 Consumption	
I977	4	0	0		\$	-		
I977	5	0	0		\$	-		
Total Rate I977	TOTAL	0	0	0	\$	-	\$	-
GRAND TOTALS		1026	27,489,060	2,340,650	\$	24,624.52	\$	11,295.90

Notes:		
Charge per 1,000 gallons per Tier		
Tier 1	\$0.53	Base Rate
Tier 2	\$3.66	0- 6K Gallons Over Allocation
Tier 3	\$4.44	6-12K Gallons Over Allocation
Tier 4	\$5.22	12-18K Gallons Over Allocation
Tier 5	\$6.00	All Usage Over 18K Over Allocation
Monthly Allocation by Rate Code		
I001	16,000	
I002	24,000	
I003	36,000	
I004	48,000	
I005	9,000	Multi-family
I006	36,000	Commercial
I007	36,000	
I008	25,200	
I010	72,000	Tennis
I011	36,000	
I103	9,000	Multi-Family
I977	79,000	Entrance to Sanctuary

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

15Bii

June 1 - 30, 2019

BAY CREEK

Rate Codes	Consumption Tier 1,2,3,4,5	# of Customers Per Tier	Month End Consumption	Penalty Consumption Tier 2-5	Penalty Revenue \$ Tier 2-5
I002	1	2	1,799,000		\$ 1,493.17
I002	2	0	0	Rate Tier I002	\$ -
I002	3	0	0	2-5 Consumption	\$ -
I002	4	0	0	0	\$ -
I002	5	0	0		\$ -
RATE I002	TOTAL	2	1,799,000		\$ 1,493.17
I004	1	44	1,297,310		\$ 1,076.76
I004	2	7	33,260	Rate Tier I004	\$ 121.73
I004	3	5	24,100	2-5 Consumption	\$ 107.00
I004	4	4	16,530	106,190	\$ 86.29
I004	5	2	32,300		\$ 193.80
RATE I004	TOTAL	62	1,403,500		\$ 1,585.58
I005	1	3	2,180,300		\$ 1,809.65
I005	2	0	0	Rate Tier I005	\$ -
I005	3	0	0	2-5 Consumption	\$ -
I005	4	0	0	0	\$ -
I005	5	0	0		\$ -
RATE I005	TOTAL	3	2,180,300		\$ 1,809.65
I008	1	1	5,488,554		\$ 3,073.59
I008	2	0	0	Rate Tier I008	\$ -
I008	3	0	0	2-5 Consumption	\$ -
I008	4	0	0		\$ -
I008	5	0	0	0	\$ -
RATE I008	TOTAL	1	5,488,554		\$ 3,073.59
I009	1	33	978,950		\$ 812.52
I009	2	4	17,220	Rate Tier I009	\$ 63.03
I009	3	2	12,000	2-5 Consumption	\$ 53.28
I009	4	2	10,520	39,980	\$ 54.91
I009	5	1	240		\$ 1.44
RATE I009	TOTAL	42	1,018,930		\$ 985.18
I010	1	1	9,650		\$ 8.01
I010	2	0	0	Rate Tier I010	\$ -
I010	3	0	0	2-5 Consumption	\$ -
I010	4	0	0	0	\$ -
I010	5	0	0		\$ -
Total Rate I010	TOTAL	1	9,650		\$ 8.01
I103	1	1	0		\$ -
I103	2	1	369,000	Rate Tier I103	\$ 306.27
I103	3	1	31,700	2-6 Consumption	\$ 116.02
I103	4	0	0		\$ -
I103	5	0	0		\$ -
I103	6	0	0		\$ -
Total Rate I103	TOTAL	3	400,700	400,700	\$ 422.29
GRAND TOTALS		114	12,300,634	546,870	\$ 9,377.47
					\$ 1,103.77

Notes:		
Charge per 1,000 gallons per Tier		
Tier 1	\$0.83	Base Rate
Tier 2	\$3.66	0- 6K Gallons Over Allocation
Tier 3	\$4.44	6-12K Gallons Over Allocation
Tier 4	\$5.22	12-18K Gallons Over Allocation
Tier 5	\$6.00	All Usage Over 18K Over Allocation
Monthly Allocation by Rate Code		
I001	16,000	
I002	24,000	
I003	36,000	
I004	48,000	
I005	9,000	Multi-family
I006	36,000	Commercial

I007	16,000	<9000 Sq Ft
I008	0-999999	Golf Course
i009	60000	>26.6K Sq Ft
I010	80,000	
I103	9,000	Multi-family

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

15Ci

RTE-LOCT-RS	RTECD	SERVICE DESCRIPTION	PRESENT	PREVIOUS	MULT	CONSUMED	DEMAND	LST MON	LST YEAR	PERIOD DATES
010-0009-03 JOCELYN KELLEY W83396825	I 004	25141 PENNYROYAL DR 1/2/11/12/19A/22/25/	1072710	1072710	1		10000045	29	31550	5/29/19- 6/27/19
010-0113-02 RICHARD E.LEE W91007239	I 003	3980 LAKEMONT DR 3,4,7,8,9,10,19,19H	6665220	6665220	1		30000825	29	10400	5/29/19- 6/27/19
010-0346-04 JACK/FRANCIE SAMPLES W93033040	I 003	3480 CASSIA CT 3,4,7,8,9,10,19,19H	6041340	6041340	1		80001730	29	18010	5/29/19- 6/27/19
010-0477-02 ANN LUEDKE W99654559	I 004	24550 BLACK RUSH CT 1/2/11/12/19A/22/25/	6354670	6354670	1		12002330	29	20 8480	5/29/19- 6/27/19
010-0611-02 PELICAN NEST G/C MAINTENANCE W94631267	I 006	GOLF COURSE MAINT BLDG IRR.SQ FT/20,000-ERC	13686700	13686700	1		90006395	29		5/29/19- 6/27/19
010-0656-03 PARK APARTMENTS INC. W2396760	I 007	24201 WALDEN CENTER DRIVE IRR.SQ FT/36,000=ERC	27653800	27653800	1		90006075	29	14000	5/29/19- 6/27/19
010-0673-01 WCI COMMUNITIES W9167364	I 007	COLONY GOLF MAINTENANCE IRR.SQ FT/36,000=ERC	17661600	17661600	1		90006400	29		5/29/19- 6/27/19
010-0692-03 GVB PROPERTIES W505022368	I 006	WALDEN CENTER WCI HOME BLDG IRR.SQ FT/20,000-ERC	3000	3000	1		90006070	29		5/29/19- 6/27/19
010-0924-04 JON JENKINS W99538741	I 003	3550 HERON GLEN CT 3,4,7,8,9,10,19,19H	5118810	5118810	1		19505410	29	4880 5780	5/29/19- 6/27/19
010-3003-03 GARY BECK W74158088	I 004	24000 TUSCANY CT 1/2/11/12/19A/22/25/	3742590	3742590	1		54008090	29		5/29/19- 6/27/19
010-3004-02 KIRK KAALBERG W74158089	I 004	24040 TUSCANY CT 1/2/11/12/19A/22/25/	4716320	4716320	1		54008085	29		5/29/19- 6/27/19

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

15 Cii

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

16

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2019**

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
TABLE OF CONTENTS**

Description	Page Number(s)
Combined - Bayside Improvement and Bay Creek	
<i>Governmental funds</i>	
Balance sheet - governmental funds	1
Statement of revenues, expenditures and changes in fund balances	
General funds: 001 & 101	2 - 4
<i>Proprietary funds</i>	
Statement of net position	
Enterprise funds: 401 & 451	5
Statement of revenues, expenses and changes in net position	
Enterprise funds: 401 & 451	6 - 7
Bayside Improvement	
<i>Governmental funds</i>	
Balance sheet	8
Statement of revenues, expenditures and changes in fund balances	
General fund: 001	9 - 11
General fund: 002 - The Colony	12 - 13
General fund: 302 - Uninsured Assets	14
<i>Proprietary funds</i>	
Statement of net position	
Enterprise fund: 401	15
Statement of revenues, expenses and changes in net position	
Enterprise fund: 401	16 - 17
Bay Creek	
<i>Governmental funds</i>	
Balance sheet	18
Statement of revenues, expenditures and changes in fund balances	
General fund: 101	19 - 21
General fund: 354 - Uninsured Assets	22
<i>Proprietary funds</i>	
Statement of net position	
Enterprise fund: 451	23
Statement of revenues, expenses and changes in net position	
Enterprise fund: 451	24 - 25

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019**

	General Fund			Total Governmental Funds
	General Fund 001 & 101	General Fund 002	Uninsurable Assets Fund 302 & 354	
ASSETS				
Cash				
SunTrust	\$ 141,135	\$ 23,093	\$ 396,095	\$ 560,323
FineMark MM	103,719	83,041	155,587	342,347
FineMark ICS	747,883	193,969	85,357	1,027,209
Accounts receivable (clearing fund)	129,242	37,244	-	166,486
Accounts receivable	66,972	-	-	66,972
Due from other funds				
Bayside general fund 001	71,702	132	-	71,834
Due from Bay Creek - enterprise fund 451	92	-	-	92
Prepaid expense	125	-	-	125
WC deposit	1,806	-	-	1,806
Deposits	125	555	-	680
Total assets	<u>\$ 1,262,801</u>	<u>\$ 338,034</u>	<u>\$ 637,039</u>	<u>\$ 2,237,874</u>
LIABILITIES & FUND BALANCES				
Liabilities				
Due to other funds				
Bayside general fund 002 - The Colony	\$ 132	\$ -	\$ -	\$ 132
Bay Creek - general fund 101	71,702	-	-	71,702
Due to Bayside - enterprise fund 401	72,464	-	-	72,464
Due to Bay Creek - enterprise fund 451	30	-	-	30
Due to clearing fund	73	-	-	73
Total liabilities	<u>144,401</u>	<u>-</u>	<u>-</u>	<u>144,401</u>
Fund Balances				
Unassigned	1,118,400	338,034	637,039	2,093,473
Total fund balances	<u>1,118,400</u>	<u>338,034</u>	<u>637,039</u>	<u>2,093,473</u>
Total liabilities and fund balances	<u>\$ 1,262,801</u>	<u>\$ 338,034</u>	<u>\$ 637,039</u>	<u>\$ 2,237,874</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUNDS 001 & 101
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date	Annual Budget	% of Budget
REVENUES				
Assessment levy - net	\$ 19,890	\$ 2,330,325	\$ 2,358,329	99%
Interest	366	1,983	1,500	132%
Street sweeping	-	-	10,000	N/A
Miscellaneous	-	66,910	-	N/A
Total revenues	<u>20,256</u>	<u>2,399,218</u>	<u>2,369,829</u>	101%
EXPENDITURES				
Administrative				
Supervisors	1,454	12,594	19,377	65%
Engineering	1,928	26,277	18,750	140%
Legal	613	4,822	7,500	64%
Audit	376	8,626	18,000	48%
Management	3,500	31,500	42,000	75%
Accounting & payroll	1,400	12,599	16,799	75%
Computer services	420	4,257	5,040	84%
Assessment roll preparation* ¹	-	8,476	8,476	100%
Telephone	79	712	950	75%
Postage & reproduction	31	1,827	1,350	135%
Printing & binding	410	3,689	4,918	75%
Legal notices and communications	-	226	2,250	10%
Office supplies	-	175	150	117%
Subscriptions & memberships	-	263	263	100%
ADA website compliance	-	104	-	N/A
Insurance* ¹	-	15,488	15,941	97%
Miscellaneous (bank fees)	553	4,741	6,750	70%
Total administrative	<u>10,764</u>	<u>136,376</u>	<u>168,514</u>	81%
Field management				
Other contractual	3,150	28,350	37,799	75%
Total field management services	<u>3,150</u>	<u>28,350</u>	<u>37,799</u>	75%
Water management				
NPDES program	-	355	8,862	4%
Other contractual services: lakes	29,560	137,016	162,681	84%
Other contractual services: wetlands	222	19,997	27,852	72%
Other contractual services: culverts/drains	3,798	50,323	12,660	397%
Other contractual services: lake health	127	991	15,825	6%
Aquascaping* ¹	-	-	31,650	0%
Capital outlay	-	-	9,495	0%
Repairs and Maintenance (Aerators)	134	4,932	9,495	52%
Total water management services	<u>33,841</u>	<u>213,614</u>	<u>278,520</u>	77%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUNDS 001 & 101
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date	Annual Budget	% of Budget
Street lighting				
Personnel services	-	-	15,000	0%
Electricity	3,697	31,511	45,000	70%
Equipment	5,804	52,080	17,500	298%
Total street lighting services	<u>9,501</u>	<u>83,591</u>	<u>77,500</u>	108%
Landscaping				
Supervisor	8,657	81,659	98,487	83%
Personnel services	70,153	676,743	800,000	85%
Capital outlay	-	46,847	45,000	104%
Fuel	1,502	13,456	19,500	69%
Repairs and maintenance (parts)	3,793	38,091	35,000	109%
Insurance* ¹	-	14,167	10,484	135%
Minor operating equipment	1,505	10,671	15,000	71%
Horticulture dumpster	4,876	27,300	25,000	109%
Miscellaneous equipment	-	968	-	N/A
Employee uniforms	3,410	17,482	15,000	117%
Chemicals	8,270	39,138	55,000	71%
Flower program * ²	-	52,146	80,000	65%
Mulch program * ²	-	62,989	80,000	79%
Plant replacement program * ²	450	71,039	60,000	118%
Other contractual - tree trimming* ¹	-	3,150	9,495	33%
Selective tree removal	-	-	25,000	0%
Other contractual - horticulturalist	-	-	5,000	N/A
Maintenance tracking software	5,348	8,840	10,000	N/A
Fountain maintenance	2,409	3,763	12,000	31%
Office operations	3,205	25,269	25,000	101%
Monument maintenance	-	6,312	5,000	126%
Total landscaping services	<u>113,578</u>	<u>1,200,030</u>	<u>1,429,966</u>	84%
Roadway				
Personnel	643	6,405	7,580	84%
Repairs and maintenance - parts	195	1,839	5,000	37%
Insurance	-	685	350	196%
Total roadway services	<u>838</u>	<u>8,929</u>	<u>12,930</u>	69%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUNDS 001 & 101
FOR THE PERIOD ENDED JUNE 30, 2019**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Parks & recreation				
Utilities	1,196	7,259	4,600	158%
Operating supplies	-	-	1,000	0%
Total parks & recreation	<u>1,196</u>	<u>7,259</u>	<u>5,600</u>	130%
Other fees & charges				
Property appraiser	-	3,625	3,600	101%
Tax collector	-	5,359	5,400	99%
Total other fees & charges	<u>-</u>	<u>8,984</u>	<u>9,000</u>	100%
Total expenditures	<u>172,868</u>	<u>1,687,133</u>	<u>2,019,829</u>	84%
Excess/(deficiency) of revenues over/(under) expenditures	(152,612)	712,085	350,000	
OTHER FINANCING SOURCES/(USES)				
Transfer in	-	(354,773)	-	N/A
Total other financing sources/(uses)	<u>-</u>	<u>(354,773)</u>	<u>-</u>	N/A
Net change in fund balances	(152,612)	357,312	350,000	
Fund balances - beginning	1,271,012	761,088	126,771	
Fund balances - ending	<u>\$ 1,118,400</u>	<u>\$ 1,118,400</u>	<u>\$ 476,771</u>	

*1 Typically an annual expense.

*2 Typically a seasonal expense.

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF NET POSITION
ENTERPRISE FUNDS 401 & 451
JUNE 30, 2019**

	Bayside Improvement Enterprise Fund 401	Bay Creek Enterprise Fund 451	Total Enterprise Funds 401 & 451
ASSETS			
Current assets:			
Cash			
Wachovia	\$ 801,402	\$ -	\$ 801,402
SunTrust	246,154	100,580	346,734
Accounts receivable (customers)	14,561	-	14,561
Due from Bayside general fund 001	52,078	30	52,108
Due from Bay Creek general fund 101	20,386	-	20,386
Due from Bayside enterprise fund 401	-	12,055	12,055
Accounts receivable (clearing fund)	8,867	3,705	12,572
WC deposit	104	35	139
Total current assets	<u>1,143,552</u>	<u>116,405</u>	<u>1,259,957</u>
Noncurrent assets:			
Capital assets			
Property, plant and equipment	1,589,737	592,545	2,182,282
Less accumulated depreciation	(1,529,611)	(446,919)	(1,976,530)
Total capital assets, net of accumulated depreciation	<u>60,126</u>	<u>145,626</u>	<u>205,752</u>
Total noncurrent assets	<u>60,126</u>	<u>145,626</u>	<u>205,752</u>
Total assets	<u>1,203,678</u>	<u>262,031</u>	<u>1,465,709</u>
LIABILITIES			
Current liabilities:			
Unearned revenue	-	1,587	1,587
Customer deposits	47,510	12,154	59,664
Due to Bay Creek general fund 101	-	92	92
Due to Bay Creek enterprise fund 451	12,055	-	12,055
Due to clearing fund	18	6	24
Total current liabilities	<u>59,583</u>	<u>13,839</u>	<u>73,422</u>
NET POSITION			
Net investment in capital assets	60,126	145,626	205,752
Unrestricted	1,083,969	102,566	1,186,535
Total net position	<u>\$ 1,144,095</u>	<u>\$ 248,192</u>	<u>\$ 1,392,287</u>

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUNDS 401 & 451
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date	Annual Budget	% of Budget
OPERATING REVENUES:				
Charges for services				
Assessment levy - net	\$ 1,940	\$ 226,126	\$ 229,207	99%
Irrigation	46,029	359,046	481,896	75%
Meter fees	-	-	3,500	0%
Total operating revenues	<u>47,969</u>	<u>585,172</u>	<u>714,603</u>	82%
OPERATING EXPENSES:				
Administrative services				
Supervisor's fees	484	4,198	6,459	65%
Engineering fees	643	8,759	6,250	140%
Legal	204	1,607	2,500	64%
Audit	126	2,876	6,000	48%
Management	1,263	11,367	15,155	75%
Accounting & payroll	467	4,200	5,600	75%
Computer services	140	1,419	1,680	84%
Utility billing	2,868	22,963	27,000	85%
Telephone	25	233	311	75%
Postage & reproduction	11	628	450	140%
Printing and binding	136	1,229	1,639	75%
Legal notices and communications	-	75	750	10%
Office supplies	-	59	50	118%
Subscription and memberships	-	88	87	101%
ADA website compliance	-	35	-	N/A
Insurance* ¹	-	5,162	5,313	97%
Miscellaneous	184	1,574	2,250	70%
Total administrative services	<u>6,551</u>	<u>66,472</u>	<u>81,494</u>	82%
Field management services				
Other contractual services	1,051	9,451	12,600	75%
Total field management services	<u>1,051</u>	<u>9,451</u>	<u>12,600</u>	75%
Water management services				
NPDES program	-	205	-	N/A
Other contractual services: lakes	17,139	79,440	94,319	84%
Other contractual services: wetlands	128	11,593	16,148	72%
Other contractual services: culverts/drains	2,203	29,176	7,340	397%
Other contractual services: lake health	73	575	9,175	6%
Aquascaping* ¹	-	-	18,350	0%
Capital outlay	-	-	5,505	0%
Repairs and Maintenance (Aerators)*	79	2,859	5,505	52%
Total water management services	<u>19,622</u>	<u>123,848</u>	<u>156,342</u>	79%

**BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUNDS 401 & 451
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date	Annual Budget	% of Budget
Landscape services				
Other contractual - tree trimming	-	-	5,505	0%
Total landscape services	-	-	5,505	0%
Roadway services				
Personnel	266	2,556	4,394	58%
Fuel	541	3,743	1,101	340%
Repairs and maintenance - parts	113	1,065	1,835	58%
Insurance	17	667	92	725%
Total irrigation supply services	937	8,031	7,422	108%
Irrigation supply services				
Personnel	5,565	52,998	57,841	92%
Reclaimed water	10,117	64,575	75,646	85%
Repairs and maintenance - parts	2,680	23,888	25,000	96%
Insurance* ¹	-	10,184	7,500	136%
Meter costs	-	7,629	3,500	218%
Other contractual services	352	4,464	13,000	34%
Electricity	-	81,724	100,000	82%
Pumps & machinery	15,300	74,751	40,000	187%
Depreciation	8,342	75,078	100,102	75%
Total irrigation supply services	42,356	395,291	422,589	94%
Total operating expenses	70,517	603,093	685,952	88%
Operating income/(loss)	(22,548)	(17,921)	28,651	
Nonoperating revenues/(expenses):				
Interest income	12	126	500	25%
Total nonoperating revenues	12	126	500	25%
Change in net position	(22,536)	(17,795)	29,151	
Total net position - beginning	1,414,823	1,410,082	1,487,572	
Total net position - ending	<u>\$ 1,392,287</u>	<u>\$ 1,392,287</u>	<u>\$ 1,516,723</u>	

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019**

	General Fund			Total Governmental Funds
	001	The Colony 002	Uninsurable Assets 302	
ASSETS				
Cash				
SunTrust	\$ 41,715	\$ 23,093	\$ 323,893	\$ 388,701
FineMark MM	83,041	83,041	31,526	197,608
FineMark ICS	747,883	193,969	-	941,852
Accounts receivable (clearing fund)	98,279	37,244	-	135,523
Accounts receivable	62	-	-	62
Due from other funds				
Bayside general fund 001	-	132	-	132
Prepaid expense	125	-	-	125
WC deposit	1,462	-	-	1,462
Deposits	125	555	-	680
Total assets	<u>\$ 972,692</u>	<u>\$ 338,034</u>	<u>\$ 355,419</u>	<u>\$ 1,666,145</u>
LIABILITIES & FUND BALANCES				
Liabilities				
Due to other funds				
Bayside general fund 002 - The Colony	\$ 132	\$ -	\$ -	\$ 132
Due to other governments (Bay Creek)				
Bay Creek - general fund 101	71,702	-	-	71,702
Bay Creek - enterprise fund 451	30	-	-	30
Due to Bayside - enterprise fund 401	52,078	-	-	52,078
Due to clearing fund	59	-	-	59
Total liabilities	<u>124,001</u>	<u>-</u>	<u>-</u>	<u>124,001</u>
Fund balances				
Unassigned	848,691	338,034	355,419	1,542,144
Total fund balances	<u>848,691</u>	<u>338,034</u>	<u>355,419</u>	<u>1,542,144</u>
Total liabilities and fund balances	<u>\$ 972,692</u>	<u>\$ 338,034</u>	<u>\$ 355,419</u>	<u>\$ 1,666,145</u>

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date	Annual Budget	% of Budget
REVENUES				
Assessment levy - net	\$ 15,563	\$ 1,873,427	\$ 1,893,887	99%
Interest	352	1,859	1,211	154%
Street sweeping	-	-	8,072	0%
Miscellaneous-FEMA/State reimbursement	-	-	-	N/A
Total revenue	<u>15,915</u>	<u>1,875,286</u>	<u>1,903,170</u>	99%
EXPENDITURES				
Administration services				
Supervisors	727	6,297	9,689	65%
Engineering	1,564	21,321	15,214	140%
Legal	497	3,913	6,086	64%
Audit	188	4,313	9,000	48%
Management	2,840	25,559	34,079	75%
Accounting & payroll	1,136	10,223	13,631	75%
Computer services	341	3,454	4,089	84%
Assessment roll preparation* ¹	-	6,877	6,877	100%
Telephone	64	578	771	75%
Postage & reproduction	25	1,471	1,095	134%
Printing & binding	333	2,993	3,990	75%
Legal notices and communications	-	183	1,826	10%
Office supplies	-	142	122	116%
Subscriptions & memberships	-	213	213	100%
ADA website compliance	-	84	-	N/A
Insurance* ¹	-	7,744	7,971	97%
Miscellaneous (bank fees)	449	3,850	5,477	70%
Total administration services	<u>8,164</u>	<u>99,215</u>	<u>120,130</u>	83%
Field management				
Other contractual services	2,556	23,003	30,670	75%
Total field management services	<u>2,556</u>	<u>23,003</u>	<u>30,670</u>	75%
Water management				
NPDES program	-	288	7,191	4%
Other contractual services: lakes	23,985	111,175	131,999	84%
Other contractual services: wetlands	180	16,226	22,599	72%
Other contractual service: culverts/drains	3,082	40,832	10,272	398%
Other contractual services: lake health	103	804	12,840	6%
Aquascaping* ¹	-	-	25,681	0%
Capital outlay	-	-	7,704	0%
Repairs and Maintenance (Aerators)	109	4,002	7,704	52%
Total water management services	<u>27,459</u>	<u>173,327</u>	<u>225,990</u>	77%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date	Annual Budget	% of Budget
Street lighting				
Personnel services	-	-	12,171	0%
Electricity	3,000	25,568	36,513	70%
Equipment	4,709	42,258	14,200	298%
Total street lighting services	<u>7,709</u>	<u>67,826</u>	<u>62,884</u>	108%
Landscaping				
Supervisor	7,024	66,254	79,912	83%
Personnel	56,913	549,014	649,120	85%
Capital outlay	-	38,012	36,513	104%
Fuel	1,219	10,918	15,822	69%
Repairs & maintenance (parts)	3,278	31,104	28,399	110%
Insurance* ¹	-	11,471	8,507	135%
Minor operating equipment	1,221	8,658	12,171	71%
Horticultural dumpster	3,956	22,151	20,285	109%
Miscellaneous equipment	-	785	-	N/A
Employee uniforms	2,768	14,185	12,171	117%
Chemicals	6,710	31,754	44,627	71%
Flower program* ²	-	42,321	64,912	65%
Mulch program* ²	-	51,109	64,912	79%
Plant replacement program* ²	365	57,641	48,684	118%
Other contractual - tree trimming* ¹	-	2,556	7,704	33%
Selective tree removal	-	-	20,285	0%
Other contractual - horticulturalist	-	-	4,057	0%
Maintenance tracking software	4,339	7,173	8,114	88%
Fountain maintenance	1,955	3,053	9,737	31%
Office operations	2,400	20,293	20,285	100%
Monument maintenance	-	5,122	4,057	126%
Total landscaping services	<u>92,148</u>	<u>973,574</u>	<u>1,160,274</u>	84%
Roadway services				
Personnel	521	5,197	6,150	85%
Repairs & maintenance - parts	158	1,492	4,057	37%
Insurance	-	555	284	195%
Total roadway services	<u>679</u>	<u>7,244</u>	<u>10,491</u>	69%
Parks & recreation				
Utilities	1,074	6,819	4,416	154%
Operating supplies	-	-	960	0%
Total parks & recreation	<u>1,074</u>	<u>6,819</u>	<u>5,376</u>	127%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 001
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date	Annual Budget	% of Budget
Other fees & charges				
Property appraiser	-	3,480	3,456	101%
Tax collector	-	5,145	5,184	99%
Total other fees & charges	-	8,625	8,640	100%
Total expenditures	139,789	1,359,633	1,624,455	84%
Excess/(deficiency) of revenues over/(under) expenditures	(123,874)	515,653	278,715	
OTHER FINANCING SOURCES/(USES)				
Transfer out	-	(287,863)	-	N/A
Total other financing sources/(uses)	-	(287,863)	-	N/A
Net change in fund balances	(123,874)	227,790	278,715	
Fund balances - beginning	972,565	620,901	104,093	
Fund balances - ending	<u>\$ 848,691</u>	<u>\$ 848,691</u>	<u>\$ 382,808</u>	

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 002 - THE COLONY
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy - net	\$ 5,885	\$ 706,455	\$ 716,152	99%
Interest & miscellaneous	122	3,204	2,500	128%
Total revenues	<u>6,007</u>	<u>709,659</u>	<u>718,652</u>	99%
EXPENDITURES				
Administrative services				
Accounting & payroll	782	7,035	9,380	75%
Computer services	284	2,559	3,411	75%
Assessment roll preparation* ¹	-	1,150	1,150	100%
Field management	1,184	10,658	14,211	75%
Total administrative services	<u>2,250</u>	<u>21,402</u>	<u>28,152</u>	76%
Street lighting services				
Contractual services - light poles* ¹	-	4,200	4,500	93%
Total street lighting services	<u>-</u>	<u>4,200</u>	<u>4,500</u>	93%
Landscaping maintenance services				
Personnel services	23,678	236,475	290,000	82%
Other contractual - horticulturalists	-	-	5,000	0%
Rentals & leases	3,993	18,473	15,000	123%
Fuel	1,320	8,816	14,000	63%
Repairs & maintenance (parts)	2,020	15,843	20,000	79%
Insurance* ¹	-	2,182	9,500	23%
Horticulture dumpster	1,625	12,675	12,000	106%
Miscellaneous equipment	77	603	2,000	30%
Chemicals	546	12,878	12,000	107%
Flower program* ²	-	27,398	45,000	61%
Mulch program* ²	-	42,860	35,000	122%
Plant replacement program* ²	-	34,710	40,000	87%
Other contractual - tree trimming* ²	-	-	10,000	0%
Monument maintenance	-	2,635	1,500	176%
Contingencies	-	550	-	N/A
Total landscaping maintenance services	<u>33,259</u>	<u>416,098</u>	<u>511,000</u>	81%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 002 - THE COLONY
FOR THE PERIOD ENDED JUNE 30, 2019**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Fountain services				
Operating supplies	11,456	112,381	110,000	102%
Total fountain services	<u>11,456</u>	<u>112,381</u>	<u>110,000</u>	102%
Total expenditures	<u>46,965</u>	<u>554,081</u>	<u>653,652</u>	85%
Net increase/(decrease) of fund balance	(40,958)	155,578	65,000	
Fund balance - beginning	378,992	182,456	149,963	
Fund balance - ending	<u>\$ 338,034</u>	<u>\$ 338,034</u>	<u>\$ 214,963</u>	

*1 Typically an annual expense.

*2 Typically a seasonal expense.

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 302 - UNINSURED ASSETS
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date
REVENUES		
Interest & miscellaneous	\$ 25	\$ 154
Total revenues	25	154
EXPENDITURES		
Total expenditures	-	-
Excess/(deficiency) of revenues		
Over/(under) expenditures	25	154
OTHER FINANCING SOURCES/(USES)		
Transfers in	-	287,863
Total other financing sources/(uses)	-	287,863
Net increase/(decrease) of fund balance	25	288,017
Fund balance - beginning	355,394	67,402
Fund balance - ending	\$355,419	\$ 355,419

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICTS
STATEMENT OF NET POSITION
ENTERPRISE FUND 401
JUNE 30, 2019**

	<u>Bayside Improvement Enterprise Fund 401</u>
ASSETS	
Current assets:	
Cash	
Wells Fargo	\$ 801,402
SunTrust	246,154
Accounts receivable (customers)	14,561
Due from Bayside general fund 001	52,078
Due from Bay Creek general fund 101	20,386
Accounts receivable (clearing fund)	8,867
WC deposit	104
Total current assets	<u>1,143,552</u>
Noncurrent assets:	
Capital assets	
Property, plant and equipment	1,589,737
Less accumulated depreciation	<u>(1,529,611)</u>
Total capital assets, net of accumulated depreciation	<u>60,126</u>
Total noncurrent assets	<u>60,126</u>
Total assets	<u>1,203,678</u>
LIABILITIES	
Current liabilities:	
Customer deposits	47,510
Due to Bay Creek enterprise fund 451	12,055
Due to clearing fund	18
Total current liabilities	<u>59,583</u>
Total liabilities	<u>59,583</u>
NET POSITION	
Net investment in capital assets	60,126
Unrestricted	1,083,969
Total net position	<u><u>\$ 1,144,095</u></u>

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 401
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date	Budget	% of Budget
Operating revenues				
Charges for services:				
Assessment levy - net	\$ 1,412	\$ 169,471	\$ 171,905	99%
Irrigation	31,948	252,142	300,000	84%
Meter fees	-	-	2,625	0%
Total operating revenues	<u>33,360</u>	<u>421,613</u>	<u>474,530</u>	89%
Operating expenses				
Administrative services				
Supervisors	242	2,099	3,230	65%
Engineering	482	6,569	4,688	140%
Legal	153	1,205	1,875	64%
Audit	63	1,438	3,000	48%
Management	947	8,525	11,366	75%
Accounting & payroll	350	3,150	4,200	75%
Computer services	105	1,064	1,260	84%
Utility billing	2,151	17,222	20,250	85%
Telephone	19	175	233	75%
Postage & reproduction	8	472	338	140%
Printing and binding	102	922	1,229	75%
Legal notices and communications	-	56	563	10%
Office supplies	-	44	38	116%
Subscription and memberships	-	66	65	102%
ADA website compliance	-	26	-	N/A
Insurance* ¹	-	2,581	2,657	97%
Miscellaneous	138	1,180	1,688	70%
Total administrative services	<u>4,760</u>	<u>46,794</u>	<u>56,680</u>	83%
Field management services				
Other contractual services	788	7,088	9,450	75%
Total field management services	<u>788</u>	<u>7,088</u>	<u>9,450</u>	75%
Water management services				
NPDES program	-	154	-	N/A
Other contractual services: lakes	12,854	59,580	70,739	84%
Other contractual services: wetlands	96	8,695	12,111	72%
Other contractual services: culverts/drains	1,652	21,882	5,505	397%
Other contractual services: lake health	55	431	6,881	6%
Aquascaping* ¹	-	-	13,763	0%
Capital outlay	-	-	4,129	0%
Repairs and Maintenance (Aerators)*	59	2,144	4,129	52%
Total water management services	<u>14,716</u>	<u>92,886</u>	<u>117,257</u>	79%

**BAYSIDE IMPROVEMENT
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 401
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date	Budget	% of Budget
Landscape services				
Other contractual - tree trimming	-	-	4,129	0%
Total landscape services	-	-	4,129	0%
Roadway services				
Personnel	199	1,917	3,296	58%
Fuel	406	2,807	826	340%
Repairs and maintenance - parts	85	799	1,376	58%
Insurance	13	500	69	725%
Total irrigation supply services	703	6,023	5,567	108%
Irrigation supply services				
Personnel	4,174	39,749	43,377	92%
Repairs and maintenance - parts	2,010	17,918	18,750	96%
Insurance* ¹	-	7,638	5,625	136%
Meter costs	-	5,722	2,625	218%
Other contractual services	264	3,348	9,750	34%
Electricity	-	61,293	75,000	82%
Pumps & machinery	11,476	56,064	30,000	187%
Depreciation	6,256	56,308	75,077	75%
Total irrigation supply services	24,180	248,040	260,204	95%
Total operating expenses	45,147	400,831	453,287	88%
Operating income/(loss)	(11,787)	20,782	21,243	
Nonoperating revenues/(expenses)				
Interest income	8	89	375	24%
Total nonoperating revenues	8	89	375	24%
Change in net position	(11,779)	20,871	21,618	
Total net position - beginning	1,155,874	1,123,224	1,202,358	
Total net position - ending	<u>\$ 1,144,095</u>	<u>\$ 1,144,095</u>	<u>\$ 1,223,976</u>	

*¹ Typically an annual expense.

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019**

	General Fund		
	101	Uninsurable Assets 354	Total Governmental Funds
ASSETS			
Cash			
SunTrust	\$ 99,420	\$ 72,202	\$ 171,622
FineMark MM	20,678	124,061	144,739
FineMark ICS	-	85,357	85,357
Accounts receivable (clearing fund)	30,963	-	30,963
Accounts receivable	66,910	-	66,910
Due from other funds			
Due from Bay Creek - enterprise fund 451	92	-	92
Due from other governments - Bayside Improvement			
Bayside general fund 001	71,702	-	71,702
WC deposit	344	-	344
Total assets	<u>\$ 290,109</u>	<u>\$ 281,620</u>	<u>\$ 571,729</u>
LIABILITIES & FUND BALANCES			
Liabilities			
Due to other governments - Bayside Improvement			
Bayside - enterprise fund 401	\$ 20,386	\$ -	\$ 20,386
Due to clearing fund	14	-	14
Total liabilities	<u>20,400</u>	<u>-</u>	<u>20,400</u>
Fund balances			
Unassigned	<u>269,709</u>	<u>281,620</u>	<u>551,329</u>
Total fund balances	<u>269,709</u>	<u>281,620</u>	<u>551,329</u>
Total liabilities and fund balances	<u>\$ 290,109</u>	<u>\$ 281,620</u>	<u>\$ 571,729</u>

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 101
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date	Annual Budget	% of Budget
REVENUES				
Assessment levy - net	\$ 4,327	\$ 456,898	\$ 464,449	98%
Interest	14	124	291	43%
Street sweeping	-	-	1,928	0%
Miscellaneous-FEMA/State reimbursement	-	66,910	-	N/A
Total revenues	<u>4,341</u>	<u>523,932</u>	<u>466,668</u>	112%
EXPENDITURES				
Administration services				
Supervisors	727	6,297	9,689	65%
Engineering	364	4,956	3,536	140%
Legal	116	909	1,415	64%
Audit	188	4,313	9,000	48%
Management	660	5,941	7,921	75%
Accounting & payroll	264	2,376	3,168	75%
Computer services	79	803	951	84%
Assessment roll preparation* ¹	-	1,599	1,599	100%
Telephone	15	134	179	75%
Postage & reproduction	6	356	255	140%
Printing & binding	77	696	928	75%
Legal notices and communications	-	43	424	10%
Office supplies	-	33	28	118%
Subscriptions & memberships	-	50	50	100%
ADA website compliance	-	20	-	N/A
Insurance* ¹	-	7,744	7,971	97%
Miscellaneous (bank fees)	104	891	1,273	70%
Total administration services	<u>2,600</u>	<u>37,161</u>	<u>48,387</u>	77%
Field management fees				
Other contractual	594	5,347	7,129	75%
Total field management	<u>594</u>	<u>5,347</u>	<u>7,129</u>	75%
Water management				
NPDES program	-	67	1,671	4%
Other contractual services: lakes	5,575	25,841	30,682	84%
Other contractual services: wetlands	42	3,771	5,253	72%
Other contractual service: culverts/drains	716	9,491	2,388	397%
Other contractual services: lake health	24	187	2,985	6%
Aquascaping* ¹	-	-	5,969	0%
Capital outlay	-	-	1,791	0%
Repairs and Maintenance (Aerators)	25	930	1,791	52%
Total water management	<u>6,382</u>	<u>40,287</u>	<u>52,530</u>	77%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 101
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date	Annual Budget	% of Budget
Street lighting				
Personnel services	-	-	2,829	0%
Electricity	697	5,943	8,487	70%
Equipment	1,095	9,822	3,301	298%
Total street lighting	<u>1,792</u>	<u>15,765</u>	<u>14,617</u>	108%
Landscape services				
Supervisor	1,633	15,405	18,575	83%
Personnel services	13,240	127,729	150,880	85%
Capital outlay	-	8,835	8,487	104%
Fuel	283	2,538	3,678	69%
Repairs and maintenance (parts)	515	6,987	6,601	106%
Insurance* ¹	-	2,696	1,977	136%
Minor operating equipment	284	2,013	2,829	71%
Horticulture dumpster	920	5,149	4,715	109%
Miscellaneous equipment	-	183	-	N/A
Employee uniforms	642	3,297	2,829	117%
Chemicals	1,560	7,384	10,373	71%
Flower program* ²	-	9,825	15,088	65%
Mulch program* ²	-	11,880	15,088	79%
Plant replacement program* ²	85	13,398	11,316	118%
Other contractual - tree trimming* ¹	-	594	1,791	33%
Selective tree removal	-	-	4,715	0%
Other contractual - horticulturalist	-	-	943	0%
Maintenance tracking software	1,009	1,667	1,886	88%
Fountain maintenance	454	710	2,263	31%
Office operations	805	4,976	4,715	106%
Monument maintenance	-	1,190	943	126%
Total landscape services	<u>21,430</u>	<u>226,456</u>	<u>269,692</u>	84%
Roadway services				
Personnel	122	1,208	1,430	84%
Repairs and maintenance - parts	37	347	943	37%
Insurance	-	130	66	197%
Total roadway services	<u>159</u>	<u>1,685</u>	<u>2,439</u>	69%
Parks & recreation				
Utilities	122	440	184	239%
Operating supplies	-	-	40	0%
Total parks and recreation	<u>122</u>	<u>440</u>	<u>224</u>	196%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 101
FOR THE PERIOD ENDED JUNE 30, 2019**

	Current Month	Year to Date	Annual Budget	% of Budget
Other fees & charges				
Property appraiser	-	145	144	101%
Tax collector	-	214	216	99%
Total other fees & charges	-	359	360	100%
Total expenditures	33,079	327,500	395,378	83%
Excess/(deficiency) of revenues over/(under) expenditures	(28,738)	196,432	71,290	
OTHER FINANCING SOURCES/(USES)				
Transfer out	-	(66,910)	-	N/A
Total other financing sources/(uses)	-	(66,910)	-	N/A
Net change in fund balances	(28,738)	129,522	71,290	
Fund balances - beginning	298,447	140,187	22,676	
Fund balances - ending	<u>\$ 269,709</u>	<u>\$ 269,709</u>	<u>\$ 93,966</u>	

*¹ Typically an annual expense.

*² Typically a seasonal expense.

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES , EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND 354 - UNINSURED ASSETS
FOR THE PERIOD ENDED JUNE 30, 2019**

	<u>Current Month</u>	<u>Year to Date</u>
REVENUES		
Interest	\$ 99	\$ 716
Total revenues	<u>99</u>	<u>716</u>
EXPENDITURES		
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	99	716
OTHER FINANCING SOURCES/(USES)		
Transfers in	-	66,910
Total other financing sources/(uses)	<u>-</u>	<u>66,910</u>
Net increase/(decrease) of fund balance	99	67,626
Fund balance - beginning	281,521	213,994
Fund balance - ending	<u>\$281,620</u>	<u>\$ 281,620</u>

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
STATEMENT OF NET POSITION
ENTERPRISE FUND 451
JUNE 30, 2019**

	Bay Creek Enterprise Fund 451
ASSETS	
Current assets:	
Cash	
SunTrust	\$ 100,580
Due from Bayside general fund 001	30
Due from Bayside enterprise fund 401	12,055
Accounts receivable (clearing fund)	3,705
WC deposit	35
Total current assets	<u>116,405</u>
Noncurrent assets:	
Capital assets	
Property, plant and equipment	592,545
Less accumulated depreciation	<u>(446,919)</u>
Total capital assets, net of accumulated depreciation	<u>145,626</u>
Total noncurrent assets	<u>145,626</u>
Total assets	<u>262,031</u>
LIABILITIES	
Current Liabilities:	
Unearned revenue	1,587
Customer deposits	12,154
Due to Bay Creek general fund 101	92
Due to clearing fund	6
Total current liabilities	<u>13,839</u>
NET POSITION	
Net investment in capital assets	145,626
Unrestricted	<u>102,566</u>
Total net position	<u>\$ 248,192</u>

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 451
FOR THE PERIOD ENDED JUNE 30, 2019**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Operating revenues				
Charges for services:				
Assessment levy - net	\$ 528	\$ 56,655	\$ 57,302	99%
Irrigation	14,081	106,904	181,896	59%
Meter fees	-	-	875	0%
Total operating revenues	<u>14,609</u>	<u>163,559</u>	<u>240,073</u>	68%
Operating expenses				
Administrative services				
Supervisors	242	2,099	3,230	65%
Engineering	161	2,190	1,563	140%
Legal	51	402	625	64%
Audit	63	1,438	3,000	48%
Management	316	2,842	3,789	75%
Accounting & payroll	117	1,050	1,400	75%
Computer services	35	355	420	85%
Utility billing	717	5,741	6,750	85%
Telephone	6	58	78	74%
Postage & reproduction	3	156	113	138%
Printing and binding	34	307	410	75%
Legal notices and communications	-	19	188	10%
Office supplies	-	15	13	115%
Subscription and memberships	-	22	22	100%
ADA website compliance	-	9	-	N/A
Insurance* ¹	-	2,581	2,657	97%
Miscellaneous	46	394	563	70%
Total administrative services	<u>1,791</u>	<u>19,678</u>	<u>24,821</u>	79%
Field management services				
Other contractual services	263	2,363	3,150	75%
Total field management services	<u>263</u>	<u>2,363</u>	<u>3,150</u>	75%
Water management services				
NPDES program	-	51	-	N/A
Other contractual services: lakes	4,285	19,860	23,580	84%
Other contractual services: wetlands	32	2,898	4,037	72%
Other contractual services: culverts/drains	551	7,294	1,835	397%
Other contractual services: lake health	18	144	2,294	6%
Aquascaping* ¹	-	-	4,588	0%
Capital outlay	-	-	1,376	0%
Repairs and Maintenance (Aerators)*	20	715	1,376	52%
Total water management services	<u>4,906</u>	<u>30,962</u>	<u>39,086</u>	79%

**BAY CREEK
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
ENTERPRISE FUND 451
FOR THE PERIOD ENDED JUNE 30, 2019**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
Landscape services				
Other contractual - tree trimming	-	-	1,376	0%
Total landscape services	<u>-</u>	<u>-</u>	<u>1,376</u>	<u>0%</u>
Roadway services				
Personnel	67	639	1,099	58%
Fuel	135	936	275	340%
Repairs and maintenance - parts	28	266	459	58%
Insurance	4	167	23	726%
Total irrigation supply services	<u>234</u>	<u>2,008</u>	<u>1,856</u>	<u>108%</u>
Irrigation supply services				
Personnel	1,391	13,249	14,460	92%
Reclaimed water	10,117	64,575	75,646	85%
Repairs and maintenance - parts	670	5,970	6,250	96%
Insurance* ¹	-	2,546	1,875	136%
Meter costs	-	1,907	875	218%
Other contractual services	88	1,116	3,250	34%
Electricity	-	20,431	25,000	82%
Pumps & machinery	3,824	18,687	10,000	187%
Depreciation	2,086	18,770	25,026	75%
Total irrigation supply services	<u>18,176</u>	<u>147,251</u>	<u>162,382</u>	<u>91%</u>
Total operating expenses	<u>25,370</u>	<u>202,262</u>	<u>232,671</u>	<u>87%</u>
Operating income/(loss)	(10,761)	(38,703)	7,402	
Nonoperating revenues/(expenses)				
Interest income	4	37	125	30%
Total nonoperating revenues	<u>4</u>	<u>37</u>	<u>125</u>	<u>30%</u>
Change in net position	(10,757)	(38,666)	7,527	
Total net position - beginning	258,949	286,858	285,208	
Total net position - ending	<u>\$ 248,192</u>	<u>\$ 248,192</u>	<u>\$ 292,735</u>	

*¹ Typically an annual expense.

**BAYSIDE IMPROVEMENT
AND
BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS
CHECK REGISTER
JUNE 2019**

3:07 PM
07/15/19

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Check	DD	06/28/2019	James A. Janek (Board Member)	BOARD MEETING 06/24/19	101.000 · Securities - Suntrust Bank		-184.70
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
TOTAL						-184.70	184.70
Check	DD	06/28/2019	Mary F. McVay {BoardMember}BC	BOARD MEETING 06/24/19	101.000 · Securities - Suntrust Bank		-184.70
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
TOTAL						-184.70	184.70
Check	1071	06/28/2019	Nelson Glueck {Board Member}BC	BOARD MEETING 06/24/19	101.000 · Securities - Suntrust Bank		-184.70
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
TOTAL						-184.70	184.70
Check	1072	06/28/2019	Donald J. McBride	BOARD MEETING 06/24/19	101.000 · Securities - Suntrust Bank		-184.70
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
TOTAL						-184.70	184.70
Check	1073	06/28/2019	Robert Travers	BOARD MEETING 06/24/19	101.000 · Securities - Suntrust Bank		-184.70
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
TOTAL						-184.70	184.70
Bill P...	19230	06/13/2019	ADAMS, CHESLEY	REIMBURSE RECORDING FEE 05/23/19	101.000 · Securities - Suntrust Bank		-44.00
Bill	REIM...	06/13/2019		REIMBURSE RECORDING FEE 05/23/19	514.100 · Legal Fees	-26.78	26.78
				REIMBURSE RECORDING FEE 05/23/19	514.100 · Legal Fees	-6.22	6.22
				REIMBURSE RECORDING FEE 05/23/19	514.100 · Legal Fees	-8.25	8.25
				REIMBURSE RECORDING FEE 05/23/19	514.100 · Legal Fees	-2.75	2.75

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
TOTAL						-44.00	44.00
Bill P...	19231	06/13/2019	AMERICAN HERITAGE LIFE	CASE #97790	101.000 · Securities - Suntrust Bank		-83.31
Bill	M019...	06/13/2019		LIFE INS 06/2019	537.120 · Payroll - Regular	-31.26	31.26
				LIFE INS 06/2019	537.120 · Payroll - Regular	-44.78	44.78
				LIFE INS 06/2019	537.120 · Payroll - Regular	-7.27	7.27
TOTAL						-83.31	83.31
Bill P...	19232	06/13/2019	ARCHITECTURAL FOUNTAINS, INC	REPLACE ONE SINGLE PHASE MOTOR & CAPACI...	101.000 · Securities - Suntrust Bank		-2,352.00
Bill	0518...	06/13/2019		REPLACE ONE SINGLE PHASE MOTOR & CAPACIT...	570.520 · Operating Supplies	-2,352.00	2,352.00
TOTAL						-2,352.00	2,352.00
Bill P...	19233	06/13/2019	BENTLEY ELECTIC CO		101.000 · Securities - Suntrust Bank		-5,614.00
Bill	2019-...	06/13/2019		REPAIRED STREET LIGHTS OUT IN BAY CREEK, P...	539.640 · Equipment	-496.58	496.58
				REPAIRED STREET LIGHTS OUT IN BAY CREEK, P...	539.640 · Equipment	-115.42	115.42
Bill	2019-...	06/13/2019		REPLACED DAMAGED METER CAN & PANEL FOR I...	539.640 · Equipment	-1,204.93	1,204.93
				REPLACED DAMAGED METER CAN & PANEL FOR I...	539.640 · Equipment	-280.07	280.07
Bill	2019-...	06/13/2019		REPAIRED UPLIGHTS AROUND PELICAN COLONY ...	539.640 · Equipment	-310.77	310.77
				REPAIRED UPLIGHTS AROUND PELICAN COLONY ...	539.640 · Equipment	-72.23	72.23
Bill	2019-...	06/13/2019		REPAIRED STREET LIGHTS OUT ON PELICAN COL...	539.640 · Equipment	-1,705.56	1,705.56
				REPAIRED STREET LIGHTS OUT ON PELICAN COL...	539.640 · Equipment	-396.44	396.44
Bill	2019-...	06/13/2019		REPAIRED STREET LIGHTS OUT ON PELICAN COL...	539.640 · Equipment	-837.36	837.36
				REPAIRED STREET LIGHTS OUT ON PELICAN COL...	539.640 · Equipment	-194.64	194.64
TOTAL						-5,614.00	5,614.00
Bill P...	19234	06/13/2019	BLUETARP FINANCIAL, INC.	98642	101.000 · Securities - Suntrust Bank		-240.83
Bill	6141...	06/13/2019		SUPPLIES 05/10/19	537.521 · Repairs and Maintenance (Parts)	-139.48	139.48
				SUPPLIES 05/10/19	537.521 · Repairs and Maintenance (Parts)	-32.42	32.42
Bill	6141...	06/13/2019		SUPPLIES 05/24/19	537.521 · Repairs and Maintenance (Parts)	-55.93	55.93
				SUPPLIES 05/24/19	537.521 · Repairs and Maintenance (Parts)	-13.00	13.00
TOTAL						-240.83	240.83
Bill P...	19235	06/13/2019	Bonita Auto Supply, Inc.	ACCT#00930	101.000 · Securities - Suntrust Bank		-269.48
Bill	715928	06/13/2019		FUEL SYSTEM CLEANER 05/09/19	537.521 · Repairs and Maintenance (Parts)	-107.88	107.88
Bill	717386	06/13/2019		SPARK PLUG, TAPPERED BEARING SET, OIL SEAL...	537.521 · Repairs and Maintenance (Parts)	-114.73	114.73
				SPARK PLUG, TAPPERED BEARING SET, OIL SEAL...	537.521 · Repairs and Maintenance (Parts)	-26.67	26.67
Bill	717526	06/13/2019		DRIP PAN 05/23/19	537.521 · Repairs and Maintenance (Parts)	-20.20	20.20
TOTAL						-269.48	269.48
Bill P...	19236	06/13/2019	Bonita Springs Utilities, Inc.	L026996-C0094591 05/23/19	101.000 · Securities - Suntrust Bank		-167.55
Bill	5849...	06/13/2019		L026996-C0094591 05/23/19	537.310 · Office Operations	-135.95	135.95

3:07 PM
07/15/19

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
				L026996-C0094591 05/23/19	537.310 · Office Operations	-31.60	31.60
TOTAL						-167.55	167.55
Bill P...	19237	06/13/2019	CINTAS CORPORATION	ACCOUNT#294-01217	101.000 · Securities - Suntrust Bank		-2,526.91
Bill	1900...	06/13/2019		UNIFORM RENTAL 04/12/19	537.491 · Employee Uniforms	-615.81	615.81
				UNIFORM RENTAL 04/12/19	537.491 · Employee Uniforms	-143.14	143.14
Bill	4021...	06/13/2019		UNIFORM RENTAL 05/13/19	537.491 · Employee Uniforms	-358.63	358.63
				UNIFORM RENTAL 05/13/19	537.491 · Employee Uniforms	-83.36	83.36
Bill	4022...	06/13/2019		UNIFORM RENTAL 05/20/19	537.491 · Employee Uniforms	-358.63	358.63
				UNIFORM RENTAL 05/20/19	537.491 · Employee Uniforms	-83.36	83.36
Bill	4022...	06/13/2019		UNIFORM RENTAL 05/28/19	537.491 · Employee Uniforms	-358.63	358.63
				UNIFORM RENTAL 05/28/19	537.491 · Employee Uniforms	-83.36	83.36
Bill	4023...	06/13/2019		UNIFORM RENTAL 06/03/19	537.491 · Employee Uniforms	-358.63	358.63
				UNIFORM RENTAL 06/03/19	537.491 · Employee Uniforms	-83.36	83.36
TOTAL						-2,526.91	2,526.91
Bill P...	19238	06/13/2019	CINTAS FAS LOCKBOX 636525	INSPECTION - EXTINGUISHER, EMERGENCY LIGH...	101.000 · Securities - Suntrust Bank		-169.23
Bill	OF24...	06/13/2019		INSPECTION - EXTINGUISHER, EMERGENCY LIGH...	537.310 · Office Operations	-137.31	137.31
				INSPECTION - EXTINGUISHER, EMERGENCY LIGH...	537.310 · Office Operations	-31.92	31.92
TOTAL						-169.23	169.23
Bill P...	19239	06/13/2019	DANIEL H. COX, P.A.	PROFESSIONAL SVC - 06/01/19	101.000 · Securities - Suntrust Bank		-772.80
Bill	10835	06/13/2019		PROFESSIONAL SVC - 06/01/19	514.100 · Legal Fees	-470.29	470.29
				PROFESSIONAL SVC - 06/01/19	514.100 · Legal Fees	-109.31	109.31
				PROFESSIONAL SVC - 06/01/19	514.100 · Legal Fees	-144.90	144.90
				PROFESSIONAL SVC - 06/01/19	514.100 · Legal Fees	-48.30	48.30
TOTAL						-772.80	772.80
Bill P...	19240	06/13/2019	F P L		101.000 · Securities - Suntrust Bank		-7,225.28
Bill	0486...	06/13/2019		04868-77020 - 4591 PELICAN COLONY BLVD # FOU...	570.520 · Operating Supplies	-601.84	601.84
Bill	0544...	06/13/2019		05445-98022 - 3640 LAKEMONT DR #FOUNT	570.520 · Operating Supplies	-93.28	93.28
Bill	1511...	06/13/2019		15114-45403 - 23505 VIA VENETO BLVD #FNTN PMP	570.520 · Operating Supplies	-840.92	840.92
Bill	2474...	06/13/2019		24749-04022 - 25131 BAY CEDAR DR # AER	570.520 · Operating Supplies	-68.56	68.56
Bill	2932...	06/13/2019		29328-58141 - 1 PELICAN LANDING PKWY # FNTN	570.520 · Operating Supplies	-731.08	731.08
Bill	2938...	06/13/2019		29380-75591 - 23650 VIA VENETO BLVD #LAKE FNT 4	570.520 · Operating Supplies	-726.50	726.50
Bill	4144...	06/13/2019		41442-30150 - 24990 GOLDCREST DR # FOUNTAIN	570.520 · Operating Supplies	-215.05	215.05
Bill	5146...	06/13/2019		51469-04361 - 23540 VIA VENETO BLVD # FOUNTAIN	570.520 · Operating Supplies	-241.38	241.38
Bill	6941...	06/13/2019		69418-94591 - 23800 TUSCANY WAY # FOUNTAIN	570.520 · Operating Supplies	-359.11	359.11
Bill	7447...	06/13/2019		74471-58572 - 4700 PELICAN COLONY BLVD # FOU...	570.520 · Operating Supplies	-846.10	846.10
Bill	7483...	06/13/2019		74836-74573 - 3992 PELICAN COLONY BLVD # FOU...	570.520 · Operating Supplies	-691.44	691.44
Bill	9403...	06/13/2019		94037-03029 - 25090 RIDGE OAK DR # FOUNTAIN	570.520 · Operating Supplies	-113.56	113.56
Bill	9463...	06/13/2019		94637-13421 - 4101 PELICAN COLONY BLVD # FOU...	570.520 · Operating Supplies	-1,696.46	1,696.46
TOTAL						-7,225.28	7,225.28

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Bill P...	19241	06/13/2019	FLORIDA BLUE	44605001	101.000 · Securities - Suntrust Bank		-11,085.82
Bill	JUNE...	06/13/2019		GROUP 44605001 - HEALTH INS 06/19	537.120 · Payroll - Regular	-6,727.54	6,727.54
				GROUP 44605001 - HEALTH INS 06/19	537.120 · Payroll - Regular	-913.35	913.35
				GROUP 44605001 - HEALTH INS 06/19	537.120 · Payroll - Regular	-1,563.73	1,563.73
				GROUP 44605001 - HEALTH INS 06/19	537.110 · Supervisor	-966.21	966.21
				GROUP 44605001 - HEALTH INS 06/19	537.110 · Supervisor	-224.58	224.58
				GROUP 44605001 - HEALTH INS 06/19	537.110 · Supervisor	-517.80	517.80
				GROUP 44605001 - HEALTH INS 06/19	537.110 · Supervisor	-172.61	172.61
TOTAL						-11,085.82	11,085.82
Bill P...	19242	06/13/2019	FLORIDA COMBINED LIFE INS CO	GROUP #26653	101.000 · Securities - Suntrust Bank		-74.88
Bill	0553...	06/13/2019		LIFE INS 06/2019	537.120 · Payroll - Regular	-54.01	54.01
				LIFE INS 06/2019	537.120 · Payroll - Regular	-8.32	8.32
				LIFE INS 06/2019	537.120 · Payroll - Regular	-12.55	12.55
TOTAL						-74.88	74.88
Bill P...	19243	06/13/2019	GRAU AND ASSOCIATES	2018 AUDIT FEE BAY CREEK - 06/03/19	101.000 · Securities - Suntrust Bank		-500.00
Bill	18227	06/13/2019		2018 AUDIT FEE BAY CREEK - 06/03/19	513.320 · Audit Fees	-187.50	187.50
				2018 AUDIT FEE BAY CREEK - 06/03/19	513.320 · Audit Fees	-187.50	187.50
				2018 AUDIT FEE BAY CREEK - 06/03/19	513.320 · Audit Fees	-62.50	62.50
				2018 AUDIT FEE BAY CREEK - 06/03/19	513.320 · Audit Fees	-62.50	62.50
TOTAL						-500.00	500.00
Bill P...	19244	06/13/2019	HELENA CHEMICAL CO	CUSTOMER#207119	101.000 · Securities - Suntrust Bank		-1,191.00
Bill	2282...	06/13/2019		RANGER PRO 05/09/19	537.522 · Chemicals	-481.16	481.16
				RANGER PRO 05/09/19	537.522 · Chemicals	-111.84	111.84
Bill	2282...	06/13/2019		RANGER PRO, TALSTAR 05/10/19	537.522 · Chemicals	-485.22	485.22
				RANGER PRO, TALSTAR 05/10/19	537.522 · Chemicals	-112.78	112.78
TOTAL						-1,191.00	1,191.00
Bill P...	19245	06/13/2019	HOME DEPOT USA, INC.	ACCT#6035322131768305	101.000 · Securities - Suntrust Bank		-204.42
Bill	5521...	06/13/2019		SUPPLIES 05/08/19	537.521 · Repairs and Maintenance (Parts)	-135.03	135.03
				SUPPLIES 05/08/19	537.521 · Repairs and Maintenance (Parts)	-31.39	31.39
Bill	05/08...	06/13/2019		SUPPLIES 05/08/19	537.310 · Office Operations	-30.83	30.83
				SUPPLIES 05/08/19	537.310 · Office Operations	-7.17	7.17
TOTAL						-204.42	204.42
Bill P...	19246	06/13/2019	JOHNSON ENGINEERING, INC.	PERIODIC LAKE HEALTH TESTING, ANALYSIS & R...	101.000 · Securities - Suntrust Bank		-200.55
Bill	2016...	06/13/2019		PERIODIC LAKE HEALTH TESTING, ANALYSIS & R...	538.345 · Other Contractual - Lake Health	-103.01	103.01
				PERIODIC LAKE HEALTH TESTING, ANALYSIS & R...	538.345 · Other Contractual - Lake Health	-23.94	23.94
				PERIODIC LAKE HEALTH TESTING, ANALYSIS & R...	538.345 · Other Contractual - Lake Health	-55.20	55.20
				PERIODIC LAKE HEALTH TESTING, ANALYSIS & R...	538.345 · Other Contractual - Lake Health	-18.40	18.40

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
TOTAL						-200.55	200.55
Bill P...	19247	06/13/2019	KEMP, ROBERT	REIMBURSE 06/04/19 - UTILITY TECHNOLOGIES	101.000 · Securities - Suntrust Bank		-143.63
Bill	REIM...	06/13/2019		REIMBURSE 06/04/19 - UTILITY TECHNOLOGIES	536.521 · Repairs & Maintenance Parts	-107.72	107.72
				REIMBURSE 06/04/19 - UTILITY TECHNOLOGIES	536.521 · Repairs & Maintenance Parts	-35.91	35.91
TOTAL						-143.63	143.63
Bill P...	19248	06/13/2019	LINCOLN NATIONAL LIFE INSURAN...	COVERAGE 06/01/19 - 06/30/19	101.000 · Securities - Suntrust Bank		-357.35
Bill	3882...	06/13/2019		COVERAGE 06/01/19 - 06/30/19	537.120 · Payroll - Regular	-178.10	178.10
				COVERAGE 06/01/19 - 06/30/19	537.120 · Payroll - Regular	-56.46	56.46
				COVERAGE 06/01/19 - 06/30/19	537.120 · Payroll - Regular	-41.40	41.40
				COVERAGE 06/01/19 - 06/30/19	537.110 · Supervisor	-41.80	41.80
				COVERAGE 06/01/19 - 06/30/19	537.110 · Supervisor	-9.72	9.72
				COVERAGE 06/01/19 - 06/30/19	537.110 · Supervisor	-22.40	22.40
				COVERAGE 06/01/19 - 06/30/19	537.110 · Supervisor	-7.47	7.47
TOTAL						-357.35	357.35
Bill P...	19249	06/13/2019	M.R.I. CONSTRUCTION INC.		101.000 · Securities - Suntrust Bank		-6,352.00
Bill	37295	06/13/2019		LABOR TO CLEAN AND INSPECT WET WELL 05/24/...	536.340 · Other Contractual Services	-136.50	136.50
				LABOR TO CLEAN AND INSPECT WET WELL 05/24/...	536.340 · Other Contractual Services	-45.50	45.50
Bill	37296	06/13/2019		LABOR TO CLEAN AND INSPECT WET WELL 05/24/...	536.340 · Other Contractual Services	-127.50	127.50
				LABOR TO CLEAN AND INSPECT WET WELL 05/24/...	536.340 · Other Contractual Services	-42.50	42.50
Bill	1170	06/13/2019		TOTAL COAST TO INSPECT CDD MAINTAINED DRA...	538.344 · Other Contractual - Culv/Drain	-3,081.70	3,081.70
				TOTAL COAST TO INSPECT CDD MAINTAINED DRA...	538.344 · Other Contractual - Culv/Drain	-716.30	716.30
				TOTAL COAST TO INSPECT CDD MAINTAINED DRA...	538.344 · Other Contractual - Culv/Drain	-1,651.50	1,651.50
				TOTAL COAST TO INSPECT CDD MAINTAINED DRA...	538.344 · Other Contractual - Culv/Drain	-550.50	550.50
TOTAL						-6,352.00	6,352.00
Bill P...	19250	06/13/2019	SETPPOINT AUTOMATION, LLC.		101.000 · Securities - Suntrust Bank		-15,301.87
Bill	2019...	06/13/2019		REWIND OF JOCKEY MOTOR 05/31/19	536.640 · Pumps & Machinery	-4,657.50	4,657.50
				REWIND OF JOCKEY MOTOR 05/31/19	536.640 · Pumps & Machinery	-1,552.50	1,552.50
Bill	2019...	06/13/2019		NEW JOCKEY PUMP 05/31/19	536.640 · Pumps & Machinery	-6,818.90	6,818.90
				NEW JOCKEY PUMP 05/31/19	536.640 · Pumps & Machinery	-2,272.97	2,272.97
TOTAL						-15,301.87	15,301.87
Bill P...	19251	06/13/2019	SOLITUDE LAKE MANAGEMENT		101.000 · Securities - Suntrust Bank		-23,699.00
Bill	PI-A0...	06/13/2019		CUT & DROP PINE TREES 04/02/19	538.341 · Other Contractual - Wetland BS	-179.77	179.77
				CUT & DROP PINE TREES 04/02/19	538.341 · Other Contractual - Wetland BS	-41.78	41.78
				CUT & DROP PINE TREES 04/02/19	538.341 · Other Contractual - Wetland BS	-96.34	96.34
				CUT & DROP PINE TREES 04/02/19	538.341 · Other Contractual - Wetland BS	-32.11	32.11
Bill	PI-A0...	06/13/2019		05/19 BAYSIDE & BAY CREEK	538.340 · Other Contractual Services	-11,992.42	11,992.42
				05/19 BAYSIDE & BAY CREEK	538.340 · Other Contractual Services	-2,787.49	2,787.49
				05/19 BAYSIDE & BAY CREEK	538.340 · Other Contractual Services	-6,426.82	6,426.82

3:07 PM
07/15/19

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
				05/19 BAYSIDE & BAY CREEK	538.340 · Other Contractual Services	-2,142.27	2,142.27
TOTAL						-23,699.00	23,699.00
Bill P...	19252	06/13/2019	TURF EQUIPMENT SOLUTIONS, INC.	WORKMAN TOPDRESSER RENTAL 05/13/19	101.000 · Securities - Suntrust Bank		-1,200.00
Bill	598	06/13/2019		WORKMAN TOPDRESSER RENTAL 05/13/19	537.440 · Rentals and Leases	-1,200.00	1,200.00
TOTAL						-1,200.00	1,200.00
Bill P...	19253	06/13/2019	WASTE PRO OF FLORIDA, INC.	WASTE REMOVAL 06/01/19 - 06/30/19	101.000 · Securities - Suntrust Bank		-135.34
Bill	1678...	06/13/2019		WASTE REMOVAL 06/01/19 - 06/30/19	537.310 · Office Operations	-109.81	109.81
				WASTE REMOVAL 06/01/19 - 06/30/19	537.310 · Office Operations	-25.53	25.53
TOTAL						-135.34	135.34
Bill P...	19254	06/13/2019	WRATHELL, HUNT & ASSOCIATES,...	MANAGEMENT FEE 06/2019	101.000 · Securities - Suntrust Bank		-14,291.09
Bill	2019-...	06/13/2019		Management Fee 06/19	512.311 · Management Fees	-2,839.90	2,839.90
				Management Fee 06/19	512.311 · Management Fees	-660.10	660.10
				Management Fee 06/19	512.311 · Management Fees	-947.19	947.19
				Management Fee 06/19	512.311 · Management Fees	-315.73	315.73
				Accounting Fee 06/19	512.320 · Accounting and Payroll	-1,135.88	1,135.88
				Accounting Fee 06/19	512.320 · Accounting and Payroll	-264.02	264.02
				Accounting Fee 06/19	512.320 · Accounting and Payroll	-350.00	350.00
				Accounting Fee 06/19	512.320 · Accounting and Payroll	-116.67	116.67
				Accounting Fee 06/19	512.320 · Accounting and Payroll	-781.67	781.67
				Computer Fee 06/19	519.449 · Computer Services	-340.79	340.79
				Computer Fee 06/19	519.449 · Computer Services	-79.21	79.21
				Computer Fee 06/19	519.449 · Computer Services	-105.00	105.00
				Computer Fee 06/19	519.449 · Computer Services	-35.00	35.00
				Computer Fee 06/19	519.449 · Computer Services	-284.25	284.25
				Field Management Fee 06/19	519.340 · Field Management Services	-2,555.85	2,555.85
				Field Management Fee 06/19	519.340 · Field Management Services	-594.07	594.07
				Field Management Fee 06/19	519.340 · Field Management Services	-787.50	787.50
				Field Management Fee 06/19	519.340 · Field Management Services	-262.50	262.50
				Field Management Fee 06/19	519.340 · Field Management Services	-1,184.25	1,184.25
				Printing & Binding Fee 06/19	519.470 · Printing & Binding	-332.54	332.54
				Printing & Binding Fee 06/19	519.470 · Printing & Binding	-77.30	77.30
				Printing & Binding Fee 06/19	519.470 · Printing & Binding	-102.44	102.44
				Printing & Binding Fee 06/19	519.470 · Printing & Binding	-34.15	34.15
				Telephone Fee 06/19	519.411 · Telephone	-64.23	64.23
				Telephone Fee 06/19	519.411 · Telephone	-14.93	14.93
				Telephone Fee 06/19	519.411 · Telephone	-19.44	19.44
				Telephone Fee 06/19	519.411 · Telephone	-6.48	6.48
TOTAL						-14,291.09	14,291.09
Bill P...	19255	06/17/2019	F P L		101.000 · Securities - Suntrust Bank		-3,370.33
Bill	0031...	06/17/2019		00317-76271 - 23650 VIA VENETO BLVD # SL	539.430 · Electricity	-226.38	226.38
				00317-76271 - 23650 VIA VENETO BLVD # SL	539.430 · Electricity	-52.62	52.62
Bill	0098...	06/17/2019		00986-91280 - 23505 VIA VENETO BLVD #LS SUM P...	539.430 · Electricity	-11.42	11.42

3:07 PM
07/15/19

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Bill	1530...	06/17/2019		00986-91280 - 23505 VIA VENETO BLVD #LS SUM P...	539.430 · Electricity	-2.65	2.65
				15303-38027 - PELICAN LANDING PKWY # ST LIGHTS	539.430 · Electricity	-709.24	709.24
				15303-38027 - PELICAN LANDING PKWY # ST LIGHTS	539.430 · Electricity	-164.86	164.86
Bill	1820...	06/17/2019		18208-55276 - 23940 PELICAN COLONY BLVD # ST ...	539.430 · Electricity	-106.03	106.03
				18208-55276 - 23940 PELICAN COLONY BLVD # ST ...	539.430 · Electricity	-24.65	24.65
Bill	2162...	06/17/2019		21621-04190 - 24571 WOODAGE DR # LGHTS	539.430 · Electricity	-22.18	22.18
				21621-04190 - 24571 WOODAGE DR # LGHTS	539.430 · Electricity	-5.15	5.15
Bill	2482...	06/17/2019		24827-64343 - GREENVIEW DR # BERM LGTS	539.430 · Electricity	-108.51	108.51
				24827-64343 - GREENVIEW DR # BERM LGTS	539.430 · Electricity	-25.22	25.22
Bill	2796...	06/17/2019		27967-68329 - 24701 PENNYROYAL DR # GRD	539.430 · Electricity	-70.80	70.80
				27967-68329 - 24701 PENNYROYAL DR # GRD	539.430 · Electricity	-16.46	16.46
Bill	3125...	06/17/2019		31250-16000 - 24880 PENNYROYAL DR # LTS	539.430 · Electricity	-108.91	108.91
				31250-16000 - 24880 PENNYROYAL DR # LTS	539.430 · Electricity	-25.32	25.32
Bill	3183...	06/17/2019		31835-36568 - 23921 TUSCANY CT # ST LTS	539.430 · Electricity	-45.97	45.97
				31835-36568 - 23921 TUSCANY CT # ST LTS	539.430 · Electricity	-10.68	10.68
Bill	3675...	06/17/2019		36754-80218 - 24940 PENNYROYAL DR # LTS	539.430 · Electricity	-12.89	12.89
				36754-80218 - 24940 PENNYROYAL DR # LTS	539.430 · Electricity	-3.00	3.00
Bill	4258...	06/17/2019		42586-43230 - 24560 WOODSAGE DR # SIGN	539.430 · Electricity	-17.22	17.22
				42586-43230 - 24560 WOODSAGE DR # SIGN	539.430 · Electricity	-4.00	4.00
Bill	4469...	06/17/2019		44691-89460 - STREET LTS #COUNTY SIDE	539.430 · Electricity	-378.65	378.65
				44691-89460 - STREET LTS #COUNTY SIDE	539.430 · Electricity	-88.01	88.01
Bill	4548...	06/17/2019		45487-89124 - 23821 NAPOLI WAY # ST LTS	539.430 · Electricity	-133.57	133.57
				45487-89124 - 23821 NAPOLI WAY # ST LTS	539.430 · Electricity	-31.05	31.05
Bill	4642...	06/17/2019		46426-36254 - 3730 PELICANS NEST DR # LT	539.430 · Electricity	-87.58	87.58
				46426-36254 - 3730 PELICANS NEST DR # LT	539.430 · Electricity	-20.36	20.36
Bill	4730...	06/17/2019		47305-78087 - 24891 S TAMIAMI TRL # LTS	539.430 · Electricity	-15.13	15.13
				47305-78087 - 24891 S TAMIAMI TRL # LTS	539.430 · Electricity	-3.52	3.52
Bill	4955...	06/17/2019		49557-38184 - 23800 TUSCANY WAY	539.430 · Electricity	-116.90	116.90
				49557-38184 - 23800 TUSCANY WAY	539.430 · Electricity	-27.17	27.17
Bill	5086...	06/17/2019		50866-05143 - 24701 PENNYROYAL DR # LTS	539.430 · Electricity	-9.14	9.14
				50866-05143 - 24701 PENNYROYAL DR # LTS	539.430 · Electricity	-2.13	2.13
Bill	5442...	06/17/2019		54421-49521 - 25081 GOLDCREST DR # LTS	539.430 · Electricity	-9.54	9.54
				54421-49521 - 25081 GOLDCREST DR # LTS	539.430 · Electricity	-2.22	2.22
Bill	5856...	06/17/2019		58569-64340 - PELICANS NEST DR # ST LIGHTS	539.430 · Electricity	-302.80	302.80
				58569-64340 - PELICANS NEST DR # ST LIGHTS	539.430 · Electricity	-70.38	70.38
Bill	5977...	06/17/2019		59779-65366 - 24812 HOLLYBRIER LN # ENTR	539.430 · Electricity	-12.27	12.27
				59779-65366 - 24812 HOLLYBRIER LN # ENTR	539.430 · Electricity	-2.85	2.85
Bill	6579...	06/17/2019		65792-43293 - 3690 PELICANS NEST DR #AER	539.430 · Electricity	-24.95	24.95
				65792-43293 - 3690 PELICANS NEST DR #AER	539.430 · Electricity	-5.80	5.80
Bill	7240...	06/17/2019		72409-18248 - 1 PELICAN COLONY BLVD #LTS	539.430 · Electricity	-32.10	32.10
				72409-18248 - 1 PELICAN COLONY BLVD #LTS	539.430 · Electricity	-7.46	7.46
Bill	7436...	06/17/2019		74367-44176 - 3050 COCONUT RD # HYATT LTS	539.430 · Electricity	-15.26	15.26
				74367-44176 - 3050 COCONUT RD # HYATT LTS	539.430 · Electricity	-3.55	3.55
Bill	7651...	06/17/2019		76519-73575 - 3992 PELICAN COLONY BLVD	539.430 · Electricity	-20.34	20.34
				76519-73575 - 3992 PELICAN COLONY BLVD	539.430 · Electricity	-4.73	4.73
Bill	8007...	06/17/2019		80071-48276 - 23751 TUSCANY WAY # ENTRY	539.430 · Electricity	-30.34	30.34
				80071-48276 - 23751 TUSCANY WAY # ENTRY	539.430 · Electricity	-7.05	7.05
Bill	8237...	06/17/2019		82370-99182 - 4902 PELICAN COLONY BLVD # STLTS	539.430 · Electricity	-66.27	66.27
				82370-99182 - 4902 PELICAN COLONY BLVD # STLTS	539.430 · Electricity	-15.40	15.40
Bill	8507...	06/17/2019		85075-17061 - 24365 PENNYROYAL DR # LTS	539.430 · Electricity	-10.39	10.39
				85075-17061 - 24365 PENNYROYAL DR # LTS	539.430 · Electricity	-2.41	2.41
Bill	8585...	06/17/2019		85858-74525 - 3400 PELICANS NEST DR # ENT LTS	539.430 · Electricity	-29.90	29.90
				85858-74525 - 3400 PELICANS NEST DR # ENT LTS	539.430 · Electricity	-6.95	6.95
TOTAL						-3,370.33	3,370.33

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Bill P...	19256	06/17/2019	GREENCO VEGETATION RECYCLIN...		101.000 · Securities - Suntrust Bank		-4,225.00
Bill	5189	06/17/2019		50 YDS - 05/01 50 YDS - 05/01	537.344 · Horticultural Dumpster 537.344 · Horticultural Dumpster	-263.70 -61.30	263.70 61.30
Bill	5196	06/17/2019		50 YDS - 05/03	537.344 · Horticultural Dumpster	-325.00	325.00
Bill	5197	06/17/2019		50 YDS - 05/01 50 YDS - 05/01	537.344 · Horticultural Dumpster 537.344 · Horticultural Dumpster	-263.70 -61.30	263.70 61.30
Bill	5204	06/17/2019		50 YDS - 05/02 50 YDS - 05/02	537.344 · Horticultural Dumpster 537.344 · Horticultural Dumpster	-263.70 -61.30	263.70 61.30
Bill	5286	06/17/2019		50 YDS - 05/08	537.344 · Horticultural Dumpster	-325.00	325.00
Bill	5291	06/17/2019		50 YDS - 05/08 50 YDS - 05/08	537.344 · Horticultural Dumpster 537.344 · Horticultural Dumpster	-263.70 -61.30	263.70 61.30
Bill	5323	06/17/2019		50 YDS - 05/17	537.344 · Horticultural Dumpster	-325.00	325.00
Bill	5334	06/17/2019		50 YDS - 05/16	537.344 · Horticultural Dumpster	-325.00	325.00
Bill	5336	06/17/2019		50 YDS - 05/15 50 YDS - 05/15	537.344 · Horticultural Dumpster 537.344 · Horticultural Dumpster	-263.70 -61.30	263.70 61.30
Bill	5342	06/17/2019		50 YDS - 05/21 50 YDS - 05/21	537.344 · Horticultural Dumpster 537.344 · Horticultural Dumpster	-263.70 -61.30	263.70 61.30
Bill	5440	06/17/2019		50 YDS - 05/28 50 YDS - 05/28	537.344 · Horticultural Dumpster 537.344 · Horticultural Dumpster	-263.70 -61.30	263.70 61.30
Bill	5441	06/17/2019		50 YDS - 05/24	537.344 · Horticultural Dumpster	-325.00	325.00
Bill	5443	06/17/2019		50 YDS - 05/28 50 YDS - 05/28	537.344 · Horticultural Dumpster 537.344 · Horticultural Dumpster	-263.70 -61.30	263.70 61.30
TOTAL						-4,225.00	4,225.00
Bill P...	19257	06/17/2019	HOWARD FERTILIZER & CHEMICAL...	CUSTOMER #0000224391	101.000 · Securities - Suntrust Bank		-8,845.48
Bill	CIN-0...	06/17/2019		SLOW RELEASE NITROGEN 05/13/19 SLOW RELEASE NITROGEN 05/13/19	537.522 · Chemicals 537.522 · Chemicals	-7,177.22 -1,668.26	7,177.22 1,668.26
TOTAL						-8,845.48	8,845.48
Bill P...	19258	06/17/2019	INTEGRA GROUP, INC.	BAYSIDE BOSS LM SUBSCRIPTION FEE - 04/2019	101.000 · Securities - Suntrust Bank		-1,500.00
Bill	12589	06/17/2019		BAYSIDE BOSS LM SUBSCRIPTION FEE - 04/2019 BAYSIDE BOSS LM SUBSCRIPTION FEE - 04/2019	537.651 · Maintenance Tracking Software 537.651 · Maintenance Tracking Software	-1,217.10 -282.90	1,217.10 282.90
TOTAL						-1,500.00	1,500.00
Bill P...	19259	06/17/2019	MELROSE SUPPLY & SALES CORP.	SUPPLIES 05/23/19	101.000 · Securities - Suntrust Bank		-624.39
Bill	4031...	06/17/2019		SUPPLIES 05/23/19	570.520 · Operating Supplies	-624.39	624.39
TOTAL						-624.39	624.39
Bill P...	19260	06/17/2019	NAPLES BOTANICAL	ARBORICOLA 06/04/19	101.000 · Securities - Suntrust Bank		-450.00
Bill	26595	06/17/2019		ARBORICOLA 06/04/19 ARBORICOLA 06/04/19	537.343 · Plant Replacement Program 537.343 · Plant Replacement Program	-365.13 -84.87	365.13 84.87
TOTAL						-450.00	450.00

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Bill P...	19261	06/17/2019	Pinch-A-Penny		101.000 · Securities - Suntrust Bank		-851.77
Bill	113992	06/17/2019		SUPPLIES 05/15/19	570.520 · Operating Supplies	-310.93	310.93
Bill	3711	06/17/2019		SUPPLIES 05/31/19	570.520 · Operating Supplies	-444.88	444.88
Bill	3712	06/17/2019		SUPPLIES 06/03/19	570.520 · Operating Supplies	-95.96	95.96
TOTAL						-851.77	851.77
Bill P...	19262	06/17/2019	SARLO MOWERS, LLC.		101.000 · Securities - Suntrust Bank		-576.92
Bill	65498	06/17/2019		SUPPLIES 05/14/19	537.521 · Repairs and Maintenance (Parts)	-75.94	75.94
				SUPPLIES 05/14/19	537.521 · Repairs and Maintenance (Parts)	-17.65	17.65
Bill	65499	06/17/2019		SUPPLIES 05/14/19	537.521 · Repairs and Maintenance (Parts)	-151.20	151.20
Bill	65500	06/17/2019		SUPPLIES 05/14/19	537.521 · Repairs and Maintenance (Parts)	-92.79	92.79
Bill	65750	06/17/2019		SUPPLIES 05/23/19	537.521 · Repairs and Maintenance (Parts)	-75.32	75.32
				SUPPLIES 05/23/19	537.521 · Repairs and Maintenance (Parts)	-17.51	17.51
Bill	66049	06/17/2019		SUPPLIES 06/04/19	537.521 · Repairs and Maintenance (Parts)	-118.88	118.88
				SUPPLIES 06/04/19	537.521 · Repairs and Maintenance (Parts)	-27.63	27.63
TOTAL						-576.92	576.92
Bill P...	19263	06/17/2019	SUNBELT RENTALS, INC.	BACKHOE CANOPY 04/22/19 THRU 05/01/19	101.000 · Securities - Suntrust Bank		-2,793.60
Bill	8889...	06/17/2019		BACKHOE CANOPY 04/22/19 THRU 05/01/19	537.440 · Rentals and Leases	-2,793.60	2,793.60
TOTAL						-2,793.60	2,793.60
Check	19264	06/17/2019	SETPPOINT AUTOMATION, LLC.	INV# 2019064 - REPLACE CHECK # 19056	101.000 · Securities - Suntrust Bank		-3,995.00
				INV# 2019064 - REPLACE CHECK # 19056	536.640 · Pumps & Machinery	-3,995.00	3,995.00
TOTAL						-3,995.00	3,995.00
Check	19265	06/21/2019	PAT O'KEEFE	WATER REFUND	101.000 · Securities - Suntrust Bank		-28.68
				WATER REFUND	343.610 · Irrigation Revenue	-28.68	28.68
TOTAL						-28.68	28.68
Check	19266	06/21/2019	BRUCE HARTSHORNE/CHURCH CR...	WATER REFUND	101.000 · Securities - Suntrust Bank		-21.19
				WATER REFUND	343.610 · Irrigation Revenue	-21.19	21.19
TOTAL						-21.19	21.19
Check	19267	06/21/2019	JOHN A. REDICK	WATER REFUND	101.000 · Securities - Suntrust Bank		-4.54
				WATER REFUND	343.610 · Irrigation Revenue	-4.54	4.54
TOTAL						-4.54	4.54
Check	19268	06/21/2019	M&M PIRZADA LLC	WATER REFUND	101.000 · Securities - Suntrust Bank		-35.00

3:07 PM
07/15/19

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
				WATER REFUND	343.610 · Irrigation Revenue	-35.00	35.00
TOTAL						-35.00	35.00
Check	19269	06/21/2019	ERNEST SCHAUB	WATER REFUND	101.000 · Securities - Suntrust Bank		-26.11
				WATER REFUND	343.610 · Irrigation Revenue	-26.11	26.11
TOTAL						-26.11	26.11
Check	19270	06/21/2019	WERNER/MARIANNE WOITYNEK	WATER REFUND	101.000 · Securities - Suntrust Bank		-20.15
				WATER REFUND	343.610 · Irrigation Revenue	-20.15	20.15
TOTAL						-20.15	20.15
Check	19271	06/21/2019	WERNER/MARIANNE WOITYNEK	VOID: WATER REFUND	101.000 · Securities - Suntrust Bank		0.00
TOTAL						0.00	0.00
Check	19272	06/21/2019	HOLLY/LELAND DAKE	VOID: WATER REFUND	101.000 · Securities - Suntrust Bank		0.00
TOTAL						0.00	0.00
Check	19273	06/21/2019	MARY/KEBIN SMITH	WATER REFUND	101.000 · Securities - Suntrust Bank		-32.90
				WATER REFUND	343.610 · Irrigation Revenue	-32.90	32.90
TOTAL						-32.90	32.90
Check	19274	06/21/2019	RAY/JANELLE BURIE	WATER REFUND	101.000 · Securities - Suntrust Bank		-6.41
				WATER REFUND	343.610 · Irrigation Revenue	-6.41	6.41
TOTAL						-6.41	6.41
Check	19275	06/21/2019	DAVID CAPUTO	WATER REFUND	101.000 · Securities - Suntrust Bank		-6.91
				WATER REFUND	343.610 · Irrigation Revenue	-6.91	6.91
TOTAL						-6.91	6.91
Check	19276	06/21/2019	BART H DEVRIES REVOCABLE TR...	WATER REFUND	101.000 · Securities - Suntrust Bank		-4.80
				WATER REFUND	343.610 · Irrigation Revenue	-4.80	4.80
TOTAL						-4.80	4.80
Bill P...	19277	06/21/2019	ExxonMobil Oil Corporation	7187859243276218	101.000 · Securities - Suntrust Bank		-3,363.37

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Bill	7187...	06/21/2019		7187 8592 4376 6218 7187 8592 4376 6218 7187 8592 4376 6218 7187 8592 4376 6218 7187 8592 4376 6218	537.520 · Repairs and Maintenance (Fuel) 537.520 · Repairs and Maintenance (Fuel) 537.520 · Repairs and Maintenance (Fuel) 541.520 · Fuel 541.520 · Fuel	-1,219.03 -283.35 -1,319.94 -405.79 -135.26	1,219.03 283.35 1,319.94 405.79 135.26
TOTAL						-3,363.37	3,363.37
Bill P...	19278	06/21/2019	F P L		101.000 · Securities - Suntrust Bank		-539.32
Bill	0031...	06/21/2019		00317-76271 - 23650 VIA VENETO BLVD # SL 00317-76271 - 23650 VIA VENETO BLVD # SL	539.430 · Electricity 539.430 · Electricity	-265.10 -61.62	265.10 61.62
Bill	1083...	06/21/2019		10832-35489 - 4550 COLONY VILLAS DR # PUMP 10832-35489 - 4550 COLONY VILLAS DR # PUMP 10832-35489 - 4550 COLONY VILLAS DR # PUMP 10832-35489 - 4550 COLONY VILLAS DR # PUMP	538.488 · Repairs & Maint (Aerators) 538.488 · Repairs & Maint (Aerators) 538.488 · Repairs & Maint (Aerators) 538.488 · Repairs & Maint (Aerators)	-6.19 -1.44 -3.32 -1.11	6.19 1.44 3.32 1.11
Bill	2144...	06/21/2019		21442-73048 - 23650 VIA VENETO BLVD #AERATOR 21442-73048 - 23650 VIA VENETO BLVD #AERATOR 21442-73048 - 23650 VIA VENETO BLVD #AERATOR 21442-73048 - 23650 VIA VENETO BLVD #AERATOR	538.488 · Repairs & Maint (Aerators) 538.488 · Repairs & Maint (Aerators) 538.488 · Repairs & Maint (Aerators) 538.488 · Repairs & Maint (Aerators)	-34.58 -8.04 -18.52 -6.18	34.58 8.04 18.52 6.18
Bill	8402...	06/21/2019		84024-63049 - 3630 BAY CREEK DR #AERATOR 84024-63049 - 3630 BAY CREEK DR #AERATOR 84024-63049 - 3630 BAY CREEK DR #AERATOR 84024-63049 - 3630 BAY CREEK DR #AERATOR	538.488 · Repairs & Maint (Aerators) 538.488 · Repairs & Maint (Aerators) 538.488 · Repairs & Maint (Aerators) 538.488 · Repairs & Maint (Aerators)	-49.88 -11.59 -26.73 -8.92	49.88 11.59 26.73 8.92
Bill	8828...	06/21/2019		88284-53046 - 4541 COCONUT RD #AERATOR 88284-53046 - 4541 COCONUT RD #AERATOR 88284-53046 - 4541 COCONUT RD #AERATOR 88284-53046 - 4541 COCONUT RD #AERATOR	538.488 · Repairs & Maint (Aerators) 538.488 · Repairs & Maint (Aerators) 538.488 · Repairs & Maint (Aerators) 538.488 · Repairs & Maint (Aerators)	-18.54 -4.31 -9.94 -3.31	18.54 4.31 9.94 3.31
TOTAL						-539.32	539.32
Bill P...	19279	06/21/2019	FEDEX		101.000 · Securities - Suntrust Bank		-40.94
Bill	6-566...	06/21/2019		3389-2398-8 3389-2398-8 3389-2398-8 3389-2398-8	519.410 · Postage 519.410 · Postage 519.410 · Postage 519.410 · Postage	-4.02 -0.93 -1.24 -0.42	4.02 0.93 1.24 0.42
Bill	6-566...	06/21/2019		3389-2382-1 3389-2382-1 3389-2382-1 3389-2382-1	519.410 · Postage 519.410 · Postage 519.410 · Postage 519.410 · Postage	-12.80 -2.98 -3.95 -1.32	12.80 2.98 3.95 1.32
Bill	6-579...	06/21/2019		3389-2382-1 3389-2382-1 3389-2382-1 3389-2382-1	519.410 · Postage 519.410 · Postage 519.410 · Postage 519.410 · Postage	-8.08 -1.88 -2.49 -0.83	8.08 1.88 2.49 0.83
TOTAL						-40.94	40.94
Bill P...	19280	06/21/2019	HOME DEPOT USA, INC.	ACCT#6035322131768305	101.000 · Securities - Suntrust Bank		-149.40
Bill	1014...	06/21/2019		SUPPLIES 06/11/19 SUPPLIES 06/11/19	537.310 · Office Operations 537.310 · Office Operations	-121.22 -28.18	121.22 28.18

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
TOTAL						-149.40	149.40
Bill P...	19281	06/21/2019	HOTWIRE COMMUNICATIONS, LTD	INTERNET 05/01/19	101.000 · Securities - Suntrust Bank		-173.06
Bill	1805...	06/21/2019		INTERNET 05/01/19 INTERNET 05/01/19	537.310 · Office Operations 537.310 · Office Operations	-140.42 -32.64	140.42 32.64
TOTAL						-173.06	173.06
Bill P...	19282	06/21/2019	INTEGRA GROUP, INC.		101.000 · Securities - Suntrust Bank		-3,847.64
Bill	12844	06/21/2019		BAYSIDE BOSS LM SUBSCRIPTION FEE - 06/2019	537.651 · Maintenance Tracking Software	-1,217.10	1,217.10
Bill	12954	06/21/2019		BAYSIDE BOSS LM SUBSCRIPTION FEE - 06/2019 BAYSIDE BOSS LM NEW USER TRAINING WORK O... BAYSIDE BOSS LM NEW USER TRAINING WORK O...	537.651 · Maintenance Tracking Software 537.651 · Maintenance Tracking Software 537.651 · Maintenance Tracking Software	-282.90 -1,904.88 -442.76	282.90 1,904.88 442.76
TOTAL						-3,847.64	3,847.64
Bill P...	19283	06/21/2019	M C I	239-495-6008-986 06/01/19	101.000 · Securities - Suntrust Bank		-102.92
Bill	239 9...	06/21/2019		239-495-6008-986 06/01/19 239-495-6008-986 06/01/19	537.310 · Office Operations 537.310 · Office Operations	-83.51 -19.41	83.51 19.41
TOTAL						-102.92	102.92
Bill P...	19284	06/21/2019	MELROSE SUPPLY & SALES CORP.		101.000 · Securities - Suntrust Bank		-1,306.21
Bill	4031...	06/21/2019		SUPPLIES 06/06/19	536.521 · Repairs & Maintenance Parts	-259.18	259.18
Bill	4031...	06/21/2019		SUPPLIES 06/06/19	536.521 · Repairs & Maintenance Parts	-86.39	86.39
Bill	4031...	06/21/2019		SUPPLIES 06/06/19	536.521 · Repairs & Maintenance Parts	-195.28	195.28
Bill	4031...	06/21/2019		SUPPLIES 06/06/19	536.521 · Repairs & Maintenance Parts	-65.09	65.09
Bill	4031...	06/21/2019		SUPPLIES 06/06/19	536.521 · Repairs & Maintenance Parts	-105.23	105.23
Bill	4031...	06/21/2019		SUPPLIES 06/06/19 SUPPLIES 06/10/19 SUPPLIES 06/10/19	536.521 · Repairs & Maintenance Parts 536.521 · Repairs & Maintenance Parts 536.521 · Repairs & Maintenance Parts	-35.07 -419.98 -139.99	35.07 419.98 139.99
TOTAL						-1,306.21	1,306.21
Bill P...	19285	06/21/2019	RESOURCE CONSERVATION	11685 - 05/29/19	101.000 · Securities - Suntrust Bank		-10,116.68
Bill	1168...	06/21/2019		11685 - 05/29/19	536.642 · Reclaimed Water	-10,116.68	10,116.68
TOTAL						-10,116.68	10,116.68
Bill P...	19286	06/21/2019	SAM GALLOWAY FORD INC		101.000 · Securities - Suntrust Bank		-1,467.78
Bill	66728	06/21/2019		OIL, MOTORCRAFT 05/24/19	537.521 · Repairs and Maintenance (Parts)	-127.45	127.45
Bill	FTCS...	06/21/2019		OIL, MOTORCRAFT 05/24/19 A/C & HEATER REPAIR 05/28/19 A/C & HEATER REPAIR 05/28/19	537.521 · Repairs and Maintenance (Parts) 537.521 · Repairs and Maintenance (Parts) 537.310 · Office Operations	-29.63 -1,063.50 -247.20	29.63 1,063.50 247.20
TOTAL						-1,467.78	1,467.78

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Bill P...	19287	06/21/2019	San Carlos Lawn Equipment Inc		101.000 · Securities - Suntrust Bank		-2,379.65
Bill	96617	06/21/2019		SUPPLIES 05/14/19	537.521 · Repairs and Maintenance (Parts)	-51.95	51.95
Bill	96618	06/21/2019		SUPPLIES 05/14/19	537.641 · Minor Operating Equipment	-365.09	365.09
				SUPPLIES 05/14/19	537.641 · Minor Operating Equipment	-84.86	84.86
Bill	96683	06/21/2019		SUPPLIES 05/22/19	537.521 · Repairs and Maintenance (Parts)	-172.91	172.91
				SUPPLIES 05/22/19	537.521 · Repairs and Maintenance (Parts)	-40.19	40.19
Bill	96706	06/21/2019		SUPPLIES 05/24/19	537.640 · Miscellaneous Equipment	-134.55	134.55
Bill	96726	06/21/2019		SUPPLIES 05/28/19	537.640 · Miscellaneous Equipment	-261.70	261.70
Bill	96765	06/21/2019		SUPPLIES 06/04/19	537.641 · Minor Operating Equipment	-381.11	381.11
				SUPPLIES 06/04/19	537.641 · Minor Operating Equipment	-88.59	88.59
Bill	96767	06/21/2019		SUPPLIES 06/04/19	537.641 · Minor Operating Equipment	-388.66	388.66
				SUPPLIES 06/04/19	537.641 · Minor Operating Equipment	-90.34	90.34
Bill	96768	06/21/2019		SUPPLIES 06/04/19	537.640 · Miscellaneous Equipment	-214.90	214.90
Bill	96798	06/21/2019		SUPPLIES 06/10/19	537.521 · Repairs and Maintenance (Parts)	-104.80	104.80
TOTAL						-2,379.65	2,379.65
Bill P...	19288	06/21/2019	SUBSTANCE ABUSE CONSULTANT...	DRUG SCREEN	101.000 · Securities - Suntrust Bank		-5.00
Bill	152900	06/21/2019		DRUG SCREEN	537.310 · Office Operations	-4.06	4.06
				DRUG SCREEN	537.310 · Office Operations	-0.94	0.94
TOTAL						-5.00	5.00
Bill P...	19289	06/21/2019	SUNSHINE ACE HARDWARE		101.000 · Securities - Suntrust Bank		-475.25
Bill	A513...	06/21/2019		SUPPLIES 05/09/19	537.521 · Repairs and Maintenance (Parts)	-66.40	66.40
				SUPPLIES 05/09/19	537.521 · Repairs and Maintenance (Parts)	-15.43	15.43
Bill	G460...	06/21/2019		SUPPLIES 05/29/19	537.521 · Repairs and Maintenance (Parts)	-52.82	52.82
				SUPPLIES 05/29/19	537.521 · Repairs and Maintenance (Parts)	-12.28	12.28
Bill	A727...	06/21/2019		SUPPLIES 06/04/19	537.521 · Repairs and Maintenance (Parts)	-102.37	102.37
				SUPPLIES 06/04/19	537.521 · Repairs and Maintenance (Parts)	-23.80	23.80
Bill	O916...	06/21/2019		SUPPLIES 06/06/19	537.521 · Repairs and Maintenance (Parts)	-166.62	166.62
Bill	G516...	06/21/2019		SUPPLIES 06/13/19	537.521 · Repairs and Maintenance (Parts)	-28.83	28.83
				SUPPLIES 06/13/19	537.521 · Repairs and Maintenance (Parts)	-6.70	6.70
TOTAL						-475.25	475.25
Bill P...	19290	06/21/2019	SUNTRUST BANK - ANALYSIS CTR		101.000 · Securities - Suntrust Bank		-531.21
Bill	0519...	06/21/2019		A/C ANALYSIS FEE 1000022227143 04/2019	519.490 · Miscellaneous	-44.73	44.73
				A/C ANALYSIS FEE 1000022227143 04/2019	519.490 · Miscellaneous	-10.40	10.40
				A/C ANALYSIS FEE 1000022227143 04/2019	519.490 · Miscellaneous	-13.79	13.79
				A/C ANALYSIS FEE 1000022227143 04/2019	519.490 · Miscellaneous	-4.59	4.59
Bill	0519...	06/21/2019		A/C ANALYSIS FEE 1000022227135 05/2019	519.490 · Miscellaneous	-76.97	76.97
Bill	0519...	06/21/2019		A/C ANALYSIS FEE 1000025212183 05/2019	519.490 · Miscellaneous	-49.42	49.42
				A/C ANALYSIS FEE 1000025212183 05/2019	519.490 · Miscellaneous	-11.49	11.49
				A/C ANALYSIS FEE 1000025212183 05/2019	519.490 · Miscellaneous	-15.22	15.22
				A/C ANALYSIS FEE 1000025212183 05/2019	519.490 · Miscellaneous	-5.08	5.08
Bill	0519...	06/21/2019		A/C ANALYSIS FEE 1000022227101 05/2019	519.490 · Miscellaneous	-59.16	59.16
				A/C ANALYSIS FEE 1000022227101 05/2019	519.490 · Miscellaneous	-13.75	13.75
				A/C ANALYSIS FEE 1000022227101 05/2019	519.490 · Miscellaneous	-18.23	18.23
				A/C ANALYSIS FEE 1000022227101 05/2019	519.490 · Miscellaneous	-6.08	6.08

3:07 PM
07/15/19

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Bill	0519...	06/21/2019		A/C ANALYSIS FEE 1000022227127 05/2019	519.490 · Miscellaneous	-78.38	78.38
				A/C ANALYSIS FEE 1000022227127 05/2019	519.490 · Miscellaneous	-18.22	18.22
				A/C ANALYSIS FEE 1000022227127 05/2019	519.490 · Miscellaneous	-24.15	24.15
				A/C ANALYSIS FEE 1000022227127 05/2019	519.490 · Miscellaneous	-8.04	8.04
Bill	0519...	06/21/2019		A/C ANALYSIS FEE 1000022227119 05/2019	519.490 · Miscellaneous	-44.73	44.73
				A/C ANALYSIS FEE 1000022227119 05/2019	519.490 · Miscellaneous	-10.40	10.40
				A/C ANALYSIS FEE 1000022227119 05/2019	519.490 · Miscellaneous	-13.79	13.79
				A/C ANALYSIS FEE 1000022227119 05/2019	519.490 · Miscellaneous	-4.59	4.59
TOTAL						-531.21	531.21
Bill P...	19291	06/21/2019	WESCO TURF, INC.	SUPPLIES 05/21/19	101.000 · Securities - Suntrust Bank		-290.93
Bill	4089...	06/21/2019		SUPPLIES 05/21/19	537.521 · Repairs and Maintenance (Parts)	-290.93	290.93
TOTAL						-290.93	290.93
Check	19292	06/21/2019	HOLLY/LELAND DAKE	WATER REFUND	101.000 · Securities - Suntrust Bank		-29.30
				WATER REFUND	343.610 · Irrigation Revenue	-29.30	29.30
TOTAL						-29.30	29.30
Bill P...	19293	06/27/2019	ARCHITECTURAL FOUNTAINS, INC	SUPPLY & INSTALL DISCHARGE PIPE & FLOAT TO...	101.000 · Securities - Suntrust Bank		-1,588.00
Bill	0606...	06/27/2019		SUPPLY & INSTALL DISCHARGE PIPE & FLOAT TO ...	537.460 · Fountain Maintenance	-1,288.50	1,288.50
				SUPPLY & INSTALL DISCHARGE PIPE & FLOAT TO ...	537.460 · Fountain Maintenance	-299.50	299.50
TOTAL						-1,588.00	1,588.00
Bill P...	19294	06/27/2019	BARRACO AND ASSOCIATES, INC.	GENERAL CONSULTATION - 06/13/19	101.000 · Securities - Suntrust Bank		-2,570.20
Bill	19703	06/27/2019		GENERAL CONSULTATION - 06/13/19	519.320 · Engineering Fees	-1,564.10	1,564.10
				GENERAL CONSULTATION - 06/13/19	519.320 · Engineering Fees	-363.55	363.55
				GENERAL CONSULTATION - 06/13/19	519.320 · Engineering Fees	-481.91	481.91
				GENERAL CONSULTATION - 06/13/19	519.320 · Engineering Fees	-160.64	160.64
TOTAL						-2,570.20	2,570.20
Bill P...	19295	06/27/2019	BENTLEY ELECTIC CO	REPAIRED UPLIGHTS & MONUMENT SIGN LIGHTS...	101.000 · Securities - Suntrust Bank		-190.00
Bill	2019-...	06/27/2019		REPAIRED UPLIGHTS & MONUMENT SIGN LIGHTS ...	539.640 · Equipment	-154.17	154.17
				REPAIRED UPLIGHTS & MONUMENT SIGN LIGHTS ...	539.640 · Equipment	-35.83	35.83
TOTAL						-190.00	190.00
Bill P...	19296	06/27/2019	Bonita Auto Supply, Inc.	ACCT#00930	101.000 · Securities - Suntrust Bank		-252.86
Bill	719751	06/27/2019		SWEEPER - OIL, AIR, FUEL FILTER 06/13/19	541.460 · Repairs & Maintenance (Parts)	-129.87	129.87
				SWEEPER - OIL, AIR, FUEL FILTER 06/13/19	541.460 · Repairs & Maintenance (Parts)	-30.19	30.19
				SWEEPER - OIL, AIR, FUEL FILTER 06/13/19	541.460 · Repairs & Maintenance (Parts)	-69.60	69.60
				SWEEPER - OIL, AIR, FUEL FILTER 06/13/19	541.460 · Repairs & Maintenance (Parts)	-23.20	23.20

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
TOTAL						-252.86	252.86
Bill P...	19297	06/27/2019	Bonita Springs Utilities, Inc.		101.000 · Securities - Suntrust Bank		-263.36
Bill	5863...	06/27/2019		L026895-C0093753 06/06/19 L026895-C0093753 06/06/19	537.460 · Fountain Maintenance 537.460 · Fountain Maintenance	-55.91 -12.99	55.91 12.99
Bill	5866...	06/27/2019		L018163-C0063548 06/06/19	570.520 · Operating Supplies	-40.65	40.65
Bill	5879...	06/27/2019		L026996-C0094591 06/20/19 L026996-C0094591 06/20/19	537.310 · Office Operations 537.310 · Office Operations	-124.80 -29.01	124.80 29.01
TOTAL						-263.36	263.36
Bill P...	19298	06/27/2019	CENTURYLINK-LLC	A/C - 311717124 - 06/01/19 (239-495-6008)	101.000 · Securities - Suntrust Bank		-21.50
Bill	3117...	06/27/2019		A/C - 311717124 - 06/01/19 (239-495-6008) A/C - 311717124 - 06/01/19 (239-495-6008)	537.310 · Office Operations 537.310 · Office Operations	-17.45 -4.05	17.45 4.05
TOTAL						-21.50	21.50
Bill P...	19299	06/27/2019	CINTAS CORPORATION	ACCOUNT#294-01217	101.000 · Securities - Suntrust Bank		-883.98
Bill	4023...	06/27/2019		UNIFORM RENTAL 06/10/19 UNIFORM RENTAL 06/10/19	537.491 · Employee Uniforms 537.491 · Employee Uniforms	-358.63 -83.36	358.63 83.36
Bill	4023...	06/27/2019		UNIFORM RENTAL 06/17/19 UNIFORM RENTAL 06/17/19	537.491 · Employee Uniforms 537.491 · Employee Uniforms	-358.63 -83.36	358.63 83.36
TOTAL						-883.98	883.98
Bill P...	19300	06/27/2019	CORAL SPRINGS IMPROVEMENT D...	UTILITIES 06/20/19	101.000 · Securities - Suntrust Bank		-2,868.00
Bill	2782	06/27/2019		UTILITIES 06/20/19 UTILITIES 06/20/19	519.430 · Utility Billing 519.430 · Utility Billing	-2,151.00 -717.00	2,151.00 717.00
TOTAL						-2,868.00	2,868.00
Bill P...	19301	06/27/2019	E-Z-GO A TEXTRON COMPANY		101.000 · Securities - Suntrust Bank		-91.94
Bill	9155...	06/27/2019		SUPPLIES 08/24/18	537.521 · Repairs and Maintenance (Parts)	-91.80	91.80
Bill	9155...	06/27/2019		SUPPLIES 08/24/18	537.521 · Repairs and Maintenance (Parts)	-0.14	141.75
TOTAL						-91.94	233.55
Bill P...	19302	06/27/2019	FLORIDA FOUNTAINS & EQUIPMEN...	REPLACE START BOX ON FOUNTAIN 06/12/19	101.000 · Securities - Suntrust Bank		-753.00
Bill	2019-...	06/27/2019		REPLACE START BOX ON FOUNTAIN 06/12/19 REPLACE START BOX ON FOUNTAIN 06/12/19	537.460 · Fountain Maintenance 537.460 · Fountain Maintenance	-610.98 -142.02	610.98 142.02
TOTAL						-753.00	753.00
Bill P...	19303	06/27/2019	GREENCO VEGETATION RECYCLIN...		101.000 · Securities - Suntrust Bank		-2,275.00
Bill	4730	06/27/2019		50 YDS - 03/12	537.344 · Horticultural Dumpster	-263.70	263.70

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Bill	4731	06/27/2019		50 YDS - 03/12	537.344 · Horticultural Dumpster	-61.30	61.30
				50 YDS - 03/13	537.344 · Horticultural Dumpster	-263.70	263.70
Bill	4732	06/27/2019		50 YDS - 03/13	537.344 · Horticultural Dumpster	-61.30	61.30
				50 YDS - 03/12	537.344 · Horticultural Dumpster	-263.70	263.70
Bill	4733	06/27/2019		50 YDS - 03/12	537.344 · Horticultural Dumpster	-61.30	61.30
				50 YDS - 03/08	537.344 · Horticultural Dumpster	-263.70	263.70
Bill	4734	06/27/2019		50 YDS - 03/08	537.344 · Horticultural Dumpster	-61.30	61.30
				50 YDS - 03/06	537.344 · Horticultural Dumpster	-263.70	263.70
Bill	4735	06/27/2019		50 YDS - 03/06	537.344 · Horticultural Dumpster	-61.30	61.30
				50 YDS - 03/08	537.344 · Horticultural Dumpster	-263.70	263.70
Bill	5163	06/27/2019		50 YDS - 03/08	537.344 · Horticultural Dumpster	-61.30	61.30
				50 YDS - 04/30	537.344 · Horticultural Dumpster	-263.70	263.70
				50 YDS - 04/30	537.344 · Horticultural Dumpster	-61.30	61.30
TOTAL						-2,275.00	2,275.00
Bill P...	19304	06/27/2019	KIMBALL MIDWEST		101.000 · Securities - Suntrust Bank		-834.68
Bill	7031...	06/27/2019		SUPPLIES 04/01/19	537.521 · Repairs and Maintenance (Parts)	-280.64	280.64
				SUPPLIES 04/01/19	537.521 · Repairs and Maintenance (Parts)	-65.23	65.23
Bill	7175...	06/27/2019		SUPPLIES 06/03/19	537.521 · Repairs and Maintenance (Parts)	-396.62	396.62
				SUPPLIES 06/03/19	537.521 · Repairs and Maintenance (Parts)	-92.19	92.19
TOTAL						-834.68	834.68
Bill P...	19305	06/27/2019	KUCERA, DOUG	REIMBURSE 06/18/19 - LAPTOP BATTERY	101.000 · Securities - Suntrust Bank		-55.39
Bill	REIM...	06/27/2019		REIMBURSE 06/18/19 - LAPTOP BATTERY	537.310 · Office Operations	-44.94	44.94
				REIMBURSE 06/18/19 - LAPTOP BATTERY	537.310 · Office Operations	-10.45	10.45
TOTAL						-55.39	55.39
Bill P...	19306	06/27/2019	LIGHTNING WIRELESS SOLUTIONS	RADIO - APR THRU JUNE 2019	101.000 · Securities - Suntrust Bank		-1,361.52
Bill	73500	06/27/2019		RADIO - APR THRU JUNE 2019	537.310 · Office Operations	-1,104.74	1,104.74
				RADIO - APR THRU JUNE 2019	537.310 · Office Operations	-256.78	256.78
TOTAL						-1,361.52	1,361.52
Bill P...	19307	06/27/2019	Pinch-A-Penny	SUPPLIES 06/10/19	101.000 · Securities - Suntrust Bank		-361.93
Bill	3829	06/27/2019		SUPPLIES 06/10/19	570.520 · Operating Supplies	-361.93	361.93
TOTAL						-361.93	361.93
Bill P...	19308	06/27/2019	SAM GALLOWAY FORD INC	STRAP ASY 06/14/19 (SWEEPTER)	101.000 · Securities - Suntrust Bank		-54.86
Bill	66920	06/27/2019		STRAP ASY 06/14/19 (SWEEPTER)	541.460 · Repairs & Maintenance (Parts)	-28.18	28.18
				STRAP ASY 06/14/19 (SWEEPTER)	541.460 · Repairs & Maintenance (Parts)	-6.55	6.55
				STRAP ASY 06/14/19 (SWEEPTER)	541.460 · Repairs & Maintenance (Parts)	-15.10	15.10
				STRAP ASY 06/14/19 (SWEEPTER)	541.460 · Repairs & Maintenance (Parts)	-5.03	5.03
TOTAL						-54.86	54.86

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
Bill P...	19309	06/27/2019	SARLO MOWERS, LLC.		101.000 · Securities - Suntrust Bank		-419.51
Bill	66123	06/27/2019		SUPPLIES 06/06/19	537.521 · Repairs and Maintenance (Parts)	-85.75	85.75
Bill	66320	06/27/2019		SUPPLIES 06/13/19	537.521 · Repairs and Maintenance (Parts)	-270.81	270.81
				SUPPLIES 06/13/19	537.521 · Repairs and Maintenance (Parts)	-62.95	62.95
TOTAL						-419.51	419.51
Bill P...	19310	06/27/2019	SITEONE LANDSCAPE SUPPLY, LLC	SUPPLIES 06/17/19	101.000 · Securities - Suntrust Bank		-9.09
Bill	9113...	06/27/2019	SITEONE LANDSCAPE SUPPLY, LLC	SUPPLIES 05/09/19	20200 · Accounts Payable	0.00	-381.90
Bill	9113...	06/27/2019	SITEONE LANDSCAPE SUPPLY, LLC	SUPPLIES 05/09/19	20200 · Accounts Payable	0.00	-412.58
Bill	9113...	06/27/2019	SITEONE LANDSCAPE SUPPLY, LLC	SUPPLIES 05/09/19	20200 · Accounts Payable	0.00	-435.35
Bill	9133...	06/27/2019	SITEONE LANDSCAPE SUPPLY, LLC	SUPPLIES 05/16/19	20200 · Accounts Payable	0.00	-474.66
Bill	9225...	06/27/2019		SUPPLIES 06/17/19	537.522 · Chemicals	-9.09	546.20
Bill	9167...	06/27/2019		SUPPLIES 03/26/19	537.522 · Chemicals	0.00	196.59
				SUPPLIES 03/26/19	537.522 · Chemicals	0.00	45.69
TOTAL						-9.09	-916.01
Bill P...	19311	06/27/2019	SOLITUDE LAKE MANAGEMENT	06/19 BAYSIDE & BAY CREEK	101.000 · Securities - Suntrust Bank		-23,349.00
Bill	PI-A0...	06/27/2019		06/19 BAYSIDE & BAY CREEK	538.340 · Other Contractual Services	-11,992.42	11,992.42
				06/19 BAYSIDE & BAY CREEK	538.340 · Other Contractual Services	-2,787.49	2,787.49
				06/19 BAYSIDE & BAY CREEK	538.340 · Other Contractual Services	-6,426.82	6,426.82
				06/19 BAYSIDE & BAY CREEK	538.340 · Other Contractual Services	-2,142.27	2,142.27
TOTAL						-23,349.00	23,349.00
Bill P...	19312	06/27/2019	SWEETWATER POOL SERVICE		101.000 · Securities - Suntrust Bank		-1,196.95
Bill	70686	06/27/2019		06/19 SERVICE	572.430 · Parks & Recreation Utilities	-667.20	667.20
				06/19 SERVICE	572.430 · Parks & Recreation Utilities	-27.80	27.80
Bill	70692	06/27/2019		FILTER CARTRIDGE FOR FILTER ASSEMBLY 06/05...	572.430 · Parks & Recreation Utilities	-407.28	407.28
				FILTER CARTRIDGE FOR FILTER ASSEMBLY 06/05...	572.430 · Parks & Recreation Utilities	-94.67	94.67
TOTAL						-1,196.95	1,196.95
Bill P...	19313	06/27/2019	THRIFTY A/C & REFRIGERATION INC	ICE LEASE 06/2019	101.000 · Securities - Suntrust Bank		-100.00
Bill	63629	06/27/2019		ICE LEASE 06/2019	537.310 · Office Operations	-81.14	81.14
				ICE LEASE 06/2019	537.310 · Office Operations	-18.86	18.86
TOTAL						-100.00	100.00
Bill P...	19314	06/27/2019	VANTAGEPOINT TRANSFER AGENTS	PLAN # 306167	101.000 · Securities - Suntrust Bank		-1,037.65
Bill	PR P...	06/27/2019		PENSION CONTRIBUTION PR PE 06/07/19	537.110 · Supervisor	-160.04	160.04
				PENSION CONTRIBUTION PR PE 06/07/19	537.110 · Supervisor	-37.20	37.20
				PENSION CONTRIBUTION PR PE 06/07/19	536.110 · Personnel	-85.77	85.77
				PENSION CONTRIBUTION PR PE 06/07/19	536.110 · Personnel	-28.58	28.58
				PENSION CONTRIBUTION PR PE 06/07/19	537.120 · Payroll - Regular	-440.93	440.93

3:07 PM
07/15/19

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
				PENSION CONTRIBUTION PR PE 06/07/19	537.120 · Payroll - Regular	-102.49	102.49
				PENSION CONTRIBUTION PR PE 06/07/19	537.120 · Payroll - Regular	-182.64	182.64
TOTAL						-1,037.65	1,037.65
Bill P...	19315	06/27/2019	VERIZON WIRELESS	413189983-00001 06/15/19	101.000 · Securities - Suntrust Bank		-350.47
Bill	9832...	06/27/2019		413189983-00001 06/15/19	537.641 · Minor Operating Equipment	-85.71	85.71
				413189983-00001 06/15/19	537.641 · Minor Operating Equipment	-19.92	19.92
				413189983-00001 06/15/19	537.641 · Minor Operating Equipment	-244.84	244.84
TOTAL						-350.47	350.47
Bill P...	19316	06/27/2019	CENTURYLINK-LLC	A/C# 311097843 - 06/10/19 (239-947-2055)	101.000 · Securities - Suntrust Bank		-254.74
Bill	3110...	06/27/2019		A/C# 311097843 - 06/10/19 (239-947-2055)	537.310 · Office Operations	-206.70	206.70
				A/C# 311097843 - 06/10/19 (239-947-2055)	537.310 · Office Operations	-48.04	48.04
TOTAL						-254.74	254.74
Bill P...	19317	06/27/2019	KUCERA, DOUG	REIMBURSE 07/16/19 - JORGE MONTOYA - UF CLA...	101.000 · Securities - Suntrust Bank		-70.59
Bill	REIM...	06/27/2019		REIMBURSE 07/16/19 - JORGE MONTOYA - UF CLA...	537.310 · Office Operations	-57.28	57.28
				REIMBURSE 07/16/19 - JORGE MONTOYA - UF CLA...	537.310 · Office Operations	-13.31	13.31
TOTAL						-70.59	70.59
Bill P...	19318	06/27/2019	VANTAGEPOINT TRANSFER AGENTS	PLAN # 306167	101.000 · Securities - Suntrust Bank		-1,037.65
Bill	PR P...	06/27/2019		PENSION CONTRIBUTION PR PE 06/21/19	537.110 · Supervisor	-160.04	160.04
				PENSION CONTRIBUTION PR PE 06/21/19	537.110 · Supervisor	-37.20	37.20
				PENSION CONTRIBUTION PR PE 06/21/19	536.110 · Personnel	-85.77	85.77
				PENSION CONTRIBUTION PR PE 06/21/19	536.110 · Personnel	-28.58	28.58
				PENSION CONTRIBUTION PR PE 06/21/19	537.120 · Payroll - Regular	-440.93	440.93
				PENSION CONTRIBUTION PR PE 06/21/19	537.120 · Payroll - Regular	-102.49	102.49
				PENSION CONTRIBUTION PR PE 06/21/19	537.120 · Payroll - Regular	-182.64	182.64
TOTAL						-1,037.65	1,037.65
Check	62904	06/28/2019	Bernard Cramer {Board Member}BS	BOARD MEETING 06/24/19	101.000 · Securities - Suntrust Bank		-184.70
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
TOTAL						-184.70	184.70
Check	62905	06/28/2019	John Crew {Board Member} - BS	BOARD MEETING 06/24/19	101.000 · Securities - Suntrust Bank		-184.70
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09

3:07 PM
07/15/19

Bayside / Bay Creek Community Development District
Check Detail
June 2019

Type	Num	Date	Name	Memo	Account	Paid Amount	Original Amount
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
TOTAL						-184.70	184.70
Check	62906	06/28/2019	Walter McCarthy {Board Member}BS	BOARD MEETING 06/24/19	101.000 · Securities - Suntrust Bank		-184.70
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
TOTAL						-184.70	184.70
Check	62907	06/28/2019	James F. Nicholson	BOARD MEETING 06/24/19	101.000 · Securities - Suntrust Bank		-184.70
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-69.26	69.26
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
				BOARD MEETING 06/24/19	511.130 · Supervisor's Fees	-23.09	23.09
TOTAL						-184.70	184.70

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

17

**MINUTES OF MEETING
BAYSIDE IMPROVEMENT AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

A Joint Regular Meeting of the Boards of Supervisors of the Bayside Improvement Community Development District and Bay Creek Community Development District was held on June 24, 2019 at 2:00 p.m., at the Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134.

For Bayside Improvement CDD:

Walter McCarthy	Chair
Bernie Cramer (via telephone)	Vice Chair
John Crew	Assistant Secretary
Jim Nicholson	Assistant Secretary

For Bay Creek CDD:

Mary McVay	Chair
Nelson Glueck	Vice Chair
Robert Travers	Assistant Secretary
Donald J. McBride	Assistant Secretary
James Janek (via telephone)	Assistant Secretary

Also present were:

Chuck Adams	District Manager
Cleo Adams	Assistant Regional Manager
Jason Olson	Assistant Regional Manager
Dan Cox	District Counsel
Wes Kayne	District Engineer
Jim Dougherty	SOLitude Lake Management
Robert "Bob" Boyd	Horticulturalist
Doug Kucera	Field Manager
Steve Backman	PLCA General Manager
Cathy Avenatti	PLCA Property Manager
Ted Gravenhorst	Resident
Nancy Malecek	Resident/Long Lake Village Board
Gail Gravenhorst	Resident/PLCA Landscape Committee
Nina Landon	Resident/PLCA Liaison

FIRST ORDER OF BUSINESS

Call to Order/Phone Silent Mode/Pledge of Allegiance

45 Ms. McVay called the meeting to order at 2:00 p.m.

46 All present recited the Pledge of Allegiance.

47

48 **SECOND ORDER OF BUSINESS**

Roll Call

49

50 Ms. McVay asked Supervisors and Staff to state their names. For Bay Creek Community
51 Development District, Supervisors Travers, McBride, Glueck and McVay were present, in
52 person. Supervisor Janek was attending via telephone. For Bayside Improvement Community
53 Development District, Supervisors Jim Nicholson, Crew and McCarthy were present, in person.
54 Supervisor Cramer was attending via telephone. Supervisor Bill Nicholson was not present.

55

56 **On MOTION for Bayside by Mr. McCarthy and seconded by Mr. Crew, with all**
57 **in favor, authorizing Mr. Cramer's attendance and full participation, via**
58 **telephone, due to exceptional circumstances, was approved.**

59

60

61 **On MOTION for Bay Creek by Mr. McBride and seconded by Mr. Glueck, with**
62 **all in favor, authorizing Mr. Janek's attendance and full participation, via**
63 **telephone, due to exceptional circumstances, was approved.**

64

65

66 **THIRD ORDER OF BUSINESS**

Public Comments: *Agenda Items*

67

68 Mr. Ted Gravenhorst, a resident, asked who determines when to include items such as
69 intermediate maintenance, requests from residents or Associations, such as line of sight issues
70 with plants, shrubs, turf, etc., as part of a regular routine schedule. Mr. Adams stated that line
71 of sight issues are considered top priority and handled immediately. Mr. Adams, Mrs. Adams
72 and Mr. Kucera determine when lesser issues are added into the regular schedule, along with
73 Mr. Kemp, if irrigation is involved.

74 Ms. McVay's request to switch Agenda Items 10 and 12 accordingly, was approved.

75

76 **FOURTH ORDER OF BUSINESS**

Staff Report: District Engineer: *Barraco & Associates, Inc. [Both]*

77

78

79 This item was presented in conjunction with the Fifth Order of Business.

80

81 **FIFTH ORDER OF BUSINESS**

**Discussion: Long Lake Village Flood Memo
Response from Barraco and Associates,
Inc.**

82
83
84

85 Mr. Kayne stated that, after meeting with Mr. Bish at Long Lake Village to address
86 drainage and grading concerns along the east side of Wildwood Lake Circle and to prevent
87 further roadway flooding, he reported the following recommendations in a Memorandum, as
88 follows:

- 89 ➤ Throat Inlets: All inlets should be observed before, during and after a storm event to
90 ensure they are not clogged with debris.
- 91 ➤ Roadways: As a part of due diligence, the Associations and CDDs should ensure
92 roadways are cleared after a storm event to prevent debris from clogging the system.
- 93 ➤ Emergency Swale: The Association replace manhole covers with a grate style cover for
94 better drainage, which would be a less expensive alternative to installing a swale between
95 homes, due to mature vegetation in the area and cost of re-grading.
- 96 ➤ Repair Primary Interconnect Inlet: HOA to repair broken catch basin.

97 Ms. McVay acknowledged that Mr. Steve Backman, PLCA General Manager, was in
98 attendance.

99 Ms. Nancy Malecek, a resident and Long Lake Village (LLV) Board Member, stated that
100 LLV was concerned about flooding and the damaged inlet, since it is large enough that a small
101 child could easily fall into it. She asked which entity is responsible to repair catch basins and
102 replace manhole covers with grates. Mr. Adams stated that the CDD is responsible for lakes,
103 wetlands, interconnecting pipes and control structures and the LLV Association is responsible
104 for replacing the manhole covers on the edge of the streets and repairing catch basins. The
105 manhole covers in the middle of the roadway were owned by Bonita Springs Utilities (BSU).
106 Ms. Malecek requested a legal opinion. Mr. Adams advised her to pursue the legal opinion
107 from the Association's Attorney.

108 Because of the known elevation and drainage issues in this area, Mr. Adams would
109 include monitoring drains and removing debris as part of the CDD's regular pre-storm schedule.

110 Mr. McCarthy recommended that the residents and the HOA obtain surveys to verify
111 each home's finished floor elevation, since the Builder did not build the homes to the required
112 elevation defined in the South Florida Water Management District (SFWMD) permit.

113 **SIXTH ORDER OF BUSINESS**

Lake Maintenance Report: *SOLitude Lake Management* [Both]

114
115

116 Mr. Dougherty presented the June 2019 Monthly Report, highlighting the following:

117 ➤ As a whole, all lakes were looking good, with the exception of a few with algae and
118 torpedo grass issues. Submerged vegetation treatments caused an increase in algae.

119 ➤ Lake E-4 looks a lot better than last month. The nano bubbler peeled the algae off the
120 bottom and reduced the algae perimeter from 25' down to 5'.

121 ➤ Lake E-5 looked great last Friday but horrible today; it would be treated tomorrow.

122 Mrs. Adams stated an electrical feed must still be installed before the nano bubbler
123 system in Lake E-5 could be connected.

124 ➤ Nano bubbler Systems: Five of the six systems were expected to arrive the first Friday of
125 July and the last would arrive at the end of July.

126 Ms. McVay stated Lake D-9 was again covered with algae. Mr. Dougherty stated it was
127 treated last week; he would have it treated again.

128 Mr. Crew reported fish kills at Lake A-7. Mr. Dougherty stated he would check Lake A-7,
129 they were retrieving fish kills at Lakes A-6 and A-12; however, oxygen levels were not the cause
130 of those kills and may have been related to the work being done around the golf course.

131 Mr. Dougherty would check on the status of the grass carp permit and treat Lake D-14,
132 in response to Mr. Janek's report of landscape services spraying into the lake.

133

134 **SEVENTH ORDER OF BUSINESS**

PLCA Landscape Committee Report

135

136 Resident and PLCA Landscape Committee Member, Ms. Gail Gravenhorst, reported the
137 following:

138 ➤ JRL, the Landscape Architect for Phase 1, District Staff and several others toured the
139 community. JRL presented an initial overview of the property to the PLCA, which they reviewed
140 and revised. The PLCA proposed the following actions to the CDDs:

- 141 • Kayak – Spring Creek Circle Area: Awaiting proposal to present to the Boards.
- 142 • PLCA's goal is to refresh and revitalize the entire landscape and, if the PLCA
143 accepts the proposal, it would be presented to the CDDs.

144 ➤ Annual flower selection was completed for Phase 1 and The Colony.

145

146 **EIGHTH ORDER OF BUSINESS**

**Introduction and Report by PLCA General
147 Manager, Steven Backman**

148
149 PLCA General Manager, Mr. Steve Backman, provided an overview of his background in
150 Golf Course Management and common area maintenance. His intent was to serve the
151 residents and, once the current detailed plans are implemented, create a more lush community
152 and work with the CDDs on maintaining it, going forward.

153 Mr. McCarthy asked Mr. Backman how his attendance at the meetings would function
154 between the CDDs and the PLCA. Mr. Backman would attend some meetings; however, Ms.
155 Cathy Avenatti, the CDDs' liaison, would attend every meeting. Ms. Landon was no longer a
156 point of contact. Ms. Avenatti would address the CDDs, follow up on issues, report to Mr.
157 Backman and both would work together on issues; however, as Chief Administrator, he
158 oversees the PLCA, as a whole.

159 Resident and PLCA Liaison, Ms. Nina Landon, stated the PLCA was excited to have Mr.
160 Backman on board. In the interest of good communication and continuity, it made sense to
161 have the person responsible for the general administration be the contact person with the
162 group that is responsible for providing services. She was looking forward to this new synergism.

163 **▪ Update: CDD Landscape Maintenance Agreement**

164 **This item, previously the Twelfth Order of Business, was presented out of order.**

165 Mr. McCarthy stated the subsequent comments from Mr. Crew, Mr. Bill Nicholson and
166 Mr. Cox should be discussed and noted that his comments were not included in the agenda
167 package. Mr. Adams stated that he separated functional questions from philosophical
168 questions. Ms. McVay commented that her comments were not included in the agenda
169 package either. Mr. Cramer wanted to discuss the suggestions he submitted to Mr. Adams.

170 Mr. McCarthy presented Mr. Bill Nicholson's Comments and Suggestions to the PLCA's
171 Draft redline version of the PLCA Landscape Maintenance Agreement. Several discussions
172 ensued regarding using certain language, adding an Exhibit A to define what types of annual
173 activities are to occur and an Exhibit B to define the locations of those activities; other
174 Supervisors' comments that were taken into consideration.

175 The following changes to the redline version of the Agreement would be made and/or
176 evaluated and changed, as necessary:

- 177 ➤ Page 1, Paragraph 2 regarding noxious weeds and trees: Add a reference to the Lee
178 County Ordinance.
- 179 ➤ Page 1, Recital B, last sentence: Evaluate use of the terms “rejuvenate” and “plant
180 acceptable selection”.
- 181 ➤ Page 1, Paragraph 1 and Recital C: Evaluate use of the language “monuments and walls
182 not owned by the District”.
- 183 Per Mr. Cox, the scope of work would result in changing part of a separate agreement.
- 184 ➤ Page 2, #1: Legal Counsel would determine if the statement regarding Recitals is true.
- 185 ➤ Page 2, #2: Incorporate “properties within the jurisdiction of the PLCA and Districts” into
186 the document.
- 187 ➤ Page 2, #3: Delete sentence regarding “Software Program”.
- 188 Mr. Adams felt that the term is too specific and did not believe it was necessary to
189 reference it in this document.
- 190 ➤ Page 2, #3: Address the underlined items.
- 191 Mr. Cox stated these were policy statements on his part and inclusion was up to the
192 Board.
- 193 ➤ Page 2, #3 and #4: Move to Item #4 “related to all permits to surface water
194 management any permits required it is the PLCA’s responsibility to acquire”.
- 195 ➤ Page 2, #4: Incorporate statement removed from Item #3, “related to all permits to
196 surface water management any permits required it is the PLCA’s responsibility to acquire
197 them”.
- 198 ➤ Page 2, #4: Insert “CDD to exercise its authority, any changes to the program has to fit
199 into the CDD’s budget cycle.”
- 200 ➤ Page 2, #5: Change “will be contracted” to “may be consulted”
- 201 ➤ Page 2, #6: Incorporate references to “CDD Maintenance Manual” that each party can
202 refer to.
- 203 ➤ Page 2, #7, Lines 2 and 7: Change “disease” to “force majeure clause”
- 204 ➤ Page 2, #7 Lines 6 and 7: Change “natural or biological” to either “natural” or
205 “biological” but not both
- 206 ➤ Supervisor Bill Nicholson’s Suggested Topics to Incorporate, Page 5, Item C: Exhibit A
207 would define the CDDs’ responsibilities and Exhibit B would define the locations, as it relates to

208 the butterfly garden. The map was not yet updated and would include annexation to the
209 butterfly garden; an additional addendum would be added to the document.

210 ➤ Page 2, #7: Incorporate addressing Turf, ground cover and annuals in Schedule A and
211 document. Include “The District Supervisor of Landscape would attend PLCA meetings when
212 specifically requested for a specific agenda topic.”

213 A Board Member stated the District should have the flexibility, limited time and areas of
214 scope when warranted, to execute simple plant replacement to maintain an effective and
215 efficient landscape, such as the 30’ dirt area at the bullnose at Pelican Colony Boulevard and
216 Penny Royal. Mr. Kucera would have the downed pole and stump at Penny Royal and Pelican
217 Colony Boulevard removed.

218 Mr. Adams would send the PLCA a revised redline version once the additional edits are
219 incorporated into the document.

220

221 **NINTH ORDER OF BUSINESS**

**Presentation: Horticulturalist’s Initial
Landscape Assessment Report**

222

223
224 Mr. Bob Boyd, a Florida Licensed Horticulturalist and ISA Certified Arborist, presented
225 the Pelican Landing The Colony and Pelican Landing Phase 1 Initial Horticulture Inspection
226 Report, which was derived from touring the community several times with District Staff and Mr.
227 Kucera. He reported the following:

228 ➤ Turf: Although Management uses Best Management Practices (BMPs) to properly
229 maintain turf grass using high quality fertilizer along Via Veneto Boulevard and Pelican Colony
230 Boulevard, the existing root issues continue. Additional treatments using humate, through
231 humic acids, was suggested. Two applications were applied to the area and, with warmer
232 weather, there was noticeable improvement; applications should continue until cooler weather
233 when growth slows.

234 ➤ Hard cuts are underway and should be performed this time of year. Suggested applying
235 Bougain once a month to address the bare spot at the cul-de-sac entrance and all bougainvillea
236 throughout the community.

237 ➤ Seasonal Flower Selection: Appears healthy.

238 ➤ Lionstailing of Oak Trees: Continue to work with Mr. Kucera and provide additional
239 literature on pruning so crews do not over prune.

240 ➤ Panama Rose: Planting Panama Rose in areas with bare spots and empty beds and
241 removing Carissa, was suggested.

242 ➤ Native Plants: Using more Florida-friendly native plants was suggested.

243 ➤ Review Soil Sample Report: Taking soil samples to establish a baseline was suggested.

244 ➤ Quarterly Reports would be provided after touring the community.

245 The Board agreed with Mr. Crew that copies of the Report should be sent to the Pelican
246 Landing Landscape Committee and JRL.

247 ➤ Use of preemergent pesticides was suggested to control the weeds in the flower beds.

248 The Board could decide a threshold to fumigate the flower beds and build from there,
249 instead of spraying pesticides. Mr. Kucera would contact Amy to discuss Club Care's intent to
250 keep the flower beds empty for a specific amount of time, between summer and fall, to
251 fumigate the beds for weed control.

252

253 **TENTH ORDER OF BUSINESS**

**Consideration of Proposed Clusia Hedge
Installs**

254

255

256 Mr. Adams presented quotes to install clusia hedges, to act as a buffer, along Phase 1 of
257 Bay Cedar, from Spring Creek Village and behind the US 41 berm fence. The second line of the
258 proposals should state US 41 Berm rather than Bay Cedar. Ms. McVay asked what was being
259 replaced at Bay Cedar. Mr. Adams stated empty spots at the US 41 berm were being filled in
260 and some were being planted in front of the ficus hedges at Bay Cedar and, once those reach a
261 certain height, the 25 year old ficus hedges would be removed. Ms. McVay was concerned
262 about paying for a bush that has aged out, which was exactly what the Management
263 Agreement stated not to do; she suggested delaying this one month to see whether the PLCA
264 would pay for the bushes and the CDD install them, especially since the CDD is already over
265 budget for plants. Mr. Adams agreed it was contrary to the Plant Replacement Policy.

266 Mr. Crew recalled his request to add language in Item #7 of the Management
267 Agreement stating "Both the District and PLCA recognizes there will be limited areas and scope
268 where timely plant replacement is warranted and the District commits a reasonable budget to
269 execute limited plant replacement to effectively and efficiently maintain established landscape
270 characteristics.". Ms. McVay stated the Management Agreement should read "Once the plant
271 reaches its life span of plants, the PLCA has to replace them and the CDD would install them.

272 Mr. Crew asked what the implications of dedications were and when the District should
273 believe them and use them or just say the District does not want to take them. Mr. Cox stated
274 that a dedication is an offer a contract and requires acceptance; once it has been accepted it is
275 an expletory contract that must be enforced. How that responsibility is implemented and to
276 what degree is not defined. It goes back to the community establishing what they want as a
277 level and service. Accepting the plat dedications the Districts define the level of service and it is
278 defined in the dedication that the Districts are coming out with the Maintenance Agreement.

279 Mr. Crew reviewed plats and declarations of WCI and wording the conveyance of
280 common ground to the Unified Community Development District and, taking those two in
281 context with the past history and using that in framing the Agreement. He was comfortable
282 with the CDD expending for the buffer plants and border plantings and, if the PLCA wants to
283 change the circle at Bay Creek, they would pay for that.

284 Mr. Adams stated with the Fiscal Year 2019 budget overages, culverts and LED street
285 lighting improvements expenditures were 76% and prorated would be 67%; therefore, he
286 expected a budget amendment would be necessary. Instead of missing growing season, the
287 project could move forward and be completed within 30 days in time for rainy season.

288

289 **On MOTION for Bayside by Mr. Crew and seconded by Mr. McCarthy, with all**
290 **in favor, authorizing the District Manager to purchase Clusia Hedges, through**
291 **Sunnygrove, to clump plant at effective areas to fill voids, along US 41 Berm**
292 **and Bay Cedar, based on input from JRL and the PLCA Landscape Committee, in**
293 **a not-to-exceed amount of \$33,750, was approved.**

294

295

296 **On MOTION for Bay Creek by Mr. Glueck and seconded by Mr. McBride, with**
297 **all in favor, authorizing the District Manager to purchase Clusia Hedges,**
298 **through Sunnygrove, to clump plant at effective areas to fill voids, along US 41**
299 **Berm and Bay Cedar, based on input from JRL and the PLCA Landscape**
300 **Committee, in a not-to-exceed amount of \$33,750, was approved.**

301

302

303 **ELEVENTH ORDER OF BUSINESS**

**Consideration of Award: Fertilizer and
Chemical Bids**

304

305

306 Mr. Adams presented the Fertilizer and Chemical Bid Sheet for all commodities that the
307 Districts use throughout the year, part of the Key Activities Report.

308
309
310
311
312
313
314
315
316
317
318
319
320
321
322
323
324
325
326
327
328
329
330
331
332
333
334
335
336
337
338
339
340
341
342
343
344

On MOTION for Bayside by Mr. McCarthy and seconded by Mr. James Nicholson, with all in favor, authorizing the District Manager to purchase fertilizer listed in each category, through the lowest cost supplier, identified in yellow, was approved.

On MOTION for Bay Creek by Mr. Travers and seconded by Mr. Glueck, with all in favor, authorizing the District Manager to purchase fertilizer listed in each category, through the lowest cost supplier, identified in yellow, was approved.

TWELFTH ORDER OF BUSINESS **Update: CDD Landscape Maintenance Agreement**

This item was presented following the Ninth Order of Business.

THIRTEENTH ORDER OF BUSINESS **Irrigation Reports**

- A. High User**
 - i. Bayside Improvement CDD**
 - ii. Bay Creek CDD**
- B. Penalty Usage Summary**
 - i. Bayside Improvement CDD**
 - ii. Bay Creek CDD**
- C. Zero Consumption**
 - i. Bayside Improvement CDD**
 - ii. Bay Creek CDD**

These reports were included for informational purposes.

FOURTEENTH ORDER OF BUSINESS **Acceptance of Unaudited Financial Statements as of May 31, 2019**

Ms. McVay presented the Unaudited Financial Statements as of May 31, 2019. Mr. Adams would research what expenditures caused the "Street lighting-Equipment" line item to exceed budget and provide that information at the next meeting. Mr. McCarthy asked that increasing the "Irrigation supply services-Meter costs" budget line item be discussed during budget discussions.

345 **FIFTEENTH ORDER OF BUSINESS**

**Approval of May 20, 2019 Joint Regular
Meeting Minutes [Both]**

346
347
348
349

Ms. McVay presented the May 20, 2019 Joint Regular Meeting Minutes.

On MOTION for Bayside by Mr. McCarthy and seconded by Mr. Crew, with all in favor, the May 20, 2019 Joint Regular Meeting Minutes, as amended to include any additional edits provided to District Management, were approved.

350
351
352
353
354

On MOTION for Bay Creek by Mr. McBride and seconded by Mr. Travers, with all in favor, the May 20, 2019 Joint Regular Meeting Minutes, as amended to include any additional edits provided to District Management, were approved.

355
356
357
358
359

360 **SIXTEENTH ORDER OF BUSINESS**

Action/Agenda Items (Both)

361
362

Items 2, 6, 3, 8, 10, 11 and 13 were completed.

363

Items 1, 5, 7, 9 and 12 were ongoing and moved to the Active/Ongoing Carry Over List.

364

Item 4: The task of notifying SOLitude of incidents of fish kill, was moved to the Routine Ongoing Items List.

365

366

Item 12: Mr. Crew stated the Landscape Committee would install the flowers at the Tennis Center median once the irrigation system is confirmed functional and then the CDD would include it as part of their regular cycle. Mrs. Adams stated the flowers were purposely removed due to tree roots. Ms. Gravenhorst stated the Landscape Committee was meeting tomorrow to discuss what to replant in the area and requested Mr. Adams and Mr. Kucera's attendance. She would update the Board of the Committee's decisions, at the next meeting.

372

373 **SEVENTEENTH ORDER OF BUSINESS**

Old Business (Both)

374
375
376

There being no old business to discuss, the next item followed.

377 **EIGHTEENTH ORDER OF BUSINESS**

Staff Reports (Both)

378
379

A. District Counsel: *Dan Cox, Esq.*

380

There being no report, the next item followed.

381

B. District Manager: *Wrathell, Hunt and Associates, LLC*

382 ▪ **UPCOMING WORKSHOP/MEETING DATES**

383 This item, previously Item 18Bii, was presented out of order.

- 384 • **July 19, 2019 at 9:00 A.M. Joint Budget Workshop**
- 385 • **July 22, 2019 at 2:00 P.M. Joint Regular Meeting**

386 Ms. McVay asked if the Workshop with the PLCA was set. At the PLCA's request, the
387 Joint PLCA/CDD Workshop was scheduled for July 22, 2019 at 1:00 p.m., one hour earlier than
388 the CDDs' Joint Regular Meeting.

389 **i. Monthly Status Report: Field Operations**

390 Mrs. Adams presented the June 24, 2019 Monthly Status Report.

- 391 ➤ Requested an additional \$5,100 for installation of an electrical box for the nano bubbler
392 at Lake E-1.

393

394 **On MOTION for Bay Creek by Mr. Janek and seconded by Mr. McBride, with all**
395 **in favor, an additional \$5,100 to install electrical box at Lake E-1 for the nano**
396 **bubbler, was approved.**

397

398

399 **On MOTION for Bayside by Mr. Crew and seconded by Mr. Jim Nicholson, with**
400 **all in favor, an additional \$5,100 to install electrical box at Lake E-1 for the**
401 **nano bubbler, was approved.**

402

403

- 404 ➤ Wetland Contract: EarthBalance agreed to hold its prices at the current rate for the last
405 two years; a value of \$48,582.

- 406 ➤ Culvert/Catch Basin:

407 Mr. McCarthy asked what the next step was once the Bay Creek CDD cleans the culvert.
408 Mr. Adams stated the CDD agreed to pay the one-time cleaning of the Bay Creek culvert due to
409 causing it to clog when excessive pine straw was installed; however, going forward, he
410 encouraged Bay Creek HOA and the Golf Course, the entities who jointly benefit from the pipe,
411 to work together to continue to monitor and clean it. Ms. McVay stated she, John and Mr.
412 Adams would continue discussions about this.

- 413 ➤ Roadway Lighting: Bentley Electric was almost finished with the LED street light
414 installation; however, they identified more than the 90 originally quoted. The figure would be

415 verified and presented at the next meeting. Mr. Adams stated the remaining installations
416 would be pushed to the next budget season.

417 **ii. UPCOMING WORKSHOP/MEETING DATES**

- 418 • **July 19, 2019 at 9:00 A.M. *Joint Budget Workshop***
- 419 • **July 22, 2019 at 2:00 P.M. *Joint Regular Meeting***

420 This item was presented prior to Item 18Bi.

421

422 **NINETEENTH ORDER OF BUSINESS**

Supervisors' Requests

423

424 Mr. Crew asked for ownership of the palm trees on the west side of the Tennis Center,
425 those that belong to the CDD and to The Colony Golf Course, be determined. He would work
426 with Mr. Kucera to identify ownership and submit a request to the PLCA to address the dead
427 trees belonging to the Golf Course.

428 Mr. McCarthy asked for the September flower rotation costs to be booked in Fiscal Year
429 2019 and not be rolled over to the Fiscal Year 2020 budget. Mr. Adams stated no funds would
430 be rolled over and the costs for the additional flower rotation were already included in the
431 Fiscal Year 2020 budget.

432

433 **TWENTIETH ORDER OF BUSINESS**

Public Comments: *Non-Agenda Items*

434

435 There being no public comments, the next item followed.

436

437 **TWENTY-FIRST ORDER OF BUSINESS**

Adjournment [Both]

438

439 There being no further business to discuss, the meeting adjourned at 4:50 p.m.

440

441

442 [SIGNATURES APPEAR ON THE FOLLOWING PAGE]

443 **FOR BAYSIDE IMPROVEMENT:**

444

445

446

447

448

449 _____
Secretary/Assistant Secretary

_____ Chair/Vice Chair

450

451 **FOR BAY CREEK:**

452

453

454

455

456

457

458 _____
Secretary/Assistant Secretary

_____ Chair/Vice Chair

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

18

BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS
(From 06.24.19 Meeting)

ACTIVE / ONGOING – NEW

1. Mr. Adams to include as part of the CDD's regular pre-storm schedule, monitoring the drains and debris removal at Long Lake Village. **ONGOING**
2. Mr. Dougherty would have Lake D-14 treated, D-9 treated again; check fish kills at lake A-7, and check on the status of the grass carp permit. **ONGOING**
3. Mr. Kucera to have the down sign at Pennyroyal/Colony Boulevard removed. **(Completed subsequent to 06.24.19 meeting.)**
4. Mr. Adams to incorporate June meeting edits to the Landscape Maintenance Agreement and forward to Board for further review. **ONGOING**
5. Mr. Kucera to contact Amy to discuss Club Care's intent to keep the flower beds empty for a specific amount of time, between summer and fall, to fumigate the beds for weed control. **ONGOING**
6. Mr. Adams to research what caused the Street lighting-Equipment budget line item to exceed budget and inform the Board at the next meeting. **ONGOING**
7. Mr. Adams to include in next year's budget discussions, increasing the Irrigation supply services-Meter costs budget line item. **ONGOING**
8. Joint CDD and PLCA Workshop Meeting was scheduled for July 22, 2019 at 1:00 p.m. **ONGOING**
9. Mrs. Adams to provide final count of LED street light installs at the next meeting. **ONGOING**
10. Mr. Crew to work with Mr. Kucera to identify ownership of palm trees on the west side of the Tennis Center and submit request to PLCA to address matter of dead trees belonging to the Colony Golf Course. **ONGOING**
11. Mr. Adams to verify the September's Flower rotation expenditures hit in the current fiscal year budget, not next years. **ONGOING**

BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS
(From 06.24.19 Meeting)

ACTIVE / ONGOING – CARRY OVER

- 1. ACTION ITEM:** Staff to follow up and resolve the issues with the locks on the sluice gates and submit a work order to SOLitude regarding the vegetation. **(Completed subsequent to 06.24.19 meeting.)**

- 2. ACTION ITEM:** Per Mr. McCarthy, Staff to obtain additional proposal for the required electrical feed for Lakes E-2 & E-5 to compare to the sole \$11,000 quote. Board approved to include additional required feed to Lakes E-1 for a cost of \$5,110. **(Completed subsequent to 06.24.19 meeting.)**

- 3. ACTION ITEM:** Mr. Adams to enter into discussions with the property owners association to the north to see if they are interested in transferring the northern portion of Commons Drive to the Village of Estero. **ONGOING 06.24.19**

- 4. ACTION ITEM:** Mr. Adams to forward BossLM training session webinars to Board members. **ONGOING 06.24.19**

- 5. ACTION ITEM:** Per Mr. Crew, Staff to have flowers installed at the Tennis Center median and verify that the irrigation is functional. **ONGOING 06.24.19**

- 6. ACTION ITEM:** Per Mr. Bill Nicholson, Mr. Adams would confer with Mr. Cox regarding permission for Board Members to visit WHA's corporate offices to meet its Administrative Staff. **As of 12/03/18** Mr. Cox confirmed there were no issues in scheduling visit. Mr. Adams will coordinate a visit in February, interested parties were directed to send Mr. Adams their availability dates. **(Completed subsequent to 06.24.19 meeting.)**

- 7. ACTION ITEM:** Mr. Adams to add provisions to contracts of key contractors that the CDD would be serviced, on a priority basis and at a set rate, in the event of a hurricane. **(Completed subsequent to 06.24.19 meeting.)**

- 8. ACTION ITEM:** Mr. Adams to coordinate paperwork for the North Commons drive turnover to the Village of Estero. **As of 03.25.19** Initial Meeting Held. **(Completed subsequent to 06.24.19 meeting.)**

- 9. ACTION ITEM:** Mrs. Adams to provide the Board with revised GIS map, once updates had been completed. **ONGOING**

BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS
(From 06.24.19 Meeting)

ACTIVE / ONGOING – CARRY OVER

- 10. ACTION ITEM:** Doug Kucera to coordinate Landscape Contractor for Sandpiper Isles and ask if their crew is adhering to BMP directives. **(Completed subsequent to 06.24.19 meeting.)**

- 11. ACTION ITEM:** Board to provide Staff with topics for the upcoming newsletters. Staff to include the customer service email address in newsletter and on the PLCA resident directory. **ONGOING - 04.22.19**

- 12. ACTION ITEM:** SOLitude in process of applying for a Grass Carp Permit. **ONGOING - 04.22.19**

BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS
(From 06.24.19 Meeting)

ROUTINE ONGOING ITEMS

1. **ACTION ITEM:** Per Mr. McCarthy, Mr. Adams to draft a sample informational email for quarterly distribution to residents and forward to the Boards for their comments. Introductory newsletter to be provided for the fall. **ONGOING**

2. **ACTION ITEM:** Per Mr. Janek, Mr. Adams to start monitoring and matching up the Reclaimed Water billing from the financials. **ONGOING**

3. **ACTION/AGENDA ITEM:** Staff to continue to focus on opportunities for higher interest rates for CDD funds and present quarterly reviews. **ONGOING**

4. **ACTION ITEM:** Mr. Kemp to review Zero Consumption reports and check meters on a monthly basis. **ONGOING**

5. **ACTION ITEM:** PLCA to send announcement to community regarding the upcoming tree removal project. **ONGOING**

6. **ACTION ITEM:** Per Mr. McCarthy's request, Mr. Adams to provide a copy of the unaudited financials from prior fiscal year with journal entries and accruals. **ONGOING**

7. **ACTION ITEM:** Mr. Adams to review property with Mr. Kucera two times per month to ensure landscape maintenance. **ONGOING**

8. **ACTION ITEM:** Going forward, necessary to review erosion control initiatives, Pelican Landing to have drawings and specs drawn up and provided to the District, prior to commencing any new construction projects. **ONGOING**

9. **ACTION ITEM:** Mr. Adams to circulate Mr. Bill Nicholson's Monthly report to all Board Members. **ONGOING**

10. **ACTION ITEM:** Staff to continue to monitor condition of outfall at Lake F-11. **ONGOING**

11. **ACTION ITEM:** Staff to alert SOLitude whenever a fish kill is reported in the lakes. **ONGOING**

12. **ACTION ITEM:** Horticulturist to provide quarterly reports. **ONGOING**

BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS
(From 06.24.19 Meeting)

COMPLETED ITEMS OLDER THAN LAST MEETING – RECENT TO OLDEST

- 1. ACTION/AGENDA ITEM:** Per Mr. McCarthy, Mr. Kayne to investigate Longlake Village stormwater issues as reported by Mr. Bish and present his findings at the next meeting. **COMPLETED 06.24.19**
- 2. ACTION ITEM:** Per Ms. McVay, Mrs. Adams to confer with the golf course regarding their depositing grass clippings into the pond. **COMPLETED 06.24.19**
- 3. ACTION/AGENDA ITEM:** Mr. Adams to review and incorporate his comments regarding the Landscape Maintenance Agreement to Board Members by June 7 and Board Members to review and submit comments to Mr. Adams by June 14th in advance of the next meeting. **COMPLETED 06.24.19**
- 4. ACTION ITEM:** Mr. Land would continue to monitor Lake E-2 for surface algae. Per Mr. Crew, he would like for the Board's to consider having SOLitude implement the use of propeller/aerator system's currently used in Lake B-6 in Lakes E-1 through E-5. **COMPLETED 06.24.19**
- 5. ACTION ITEM:** Mr. Janek suggested installing clusia bushes along the fence at Spring Creek heading north. **COMPLETED 06.24.19**
- 6. ACTION ITEM:** Per Ms. McVay, have the exotics in the traffic circle removed. **COMPLETED 06.24.19**
- 7. ACTION ITEM:** Per Ms. McVay, Staff to ask SOLitude about transplanting littorals from one lake to another. **COMPLETED 06.24.19**
- 8. AGENDA ITEM:** Mr. Adams to forward the Landscape Maintenance Agreement to Board Members to redline and send back to him to compile. He will then circulate the redline version to the Boards to compare with the PLCA's version at the next meeting. **COMPLETED 05.20.19**
- 9. ACTION/AGENDA ITEM:** Board members to write an opinion summary at bottom of the Staff Evaluation forms and forward to Mr. Adams to tabulate and redistribute prior to the May meeting for further discussion. **COMPLETED 05.20.19**

BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS
(From 06.24.19 Meeting)

COMPLETED ITEMS OLDER THAN LAST MEETING – RECENT TO OLDEST

- 10. ACTION ITEM:** Mr. Adams to check with Paul Kemp to ensure that the rain sensors in Bayside CDD are working properly. **COMPLETED 05.20.19**

- 11. ACTION ITEM:** Per Mr. Crew, Staff to include Longlake Village drainage correspondence on the May agenda as a discussion item. **COMPLETED 05.20.19**

- 12. ACTION ITEM:** Per Mr. Crew, Staff to resolve the ant issue in the Lakemont common area. **COMPLETED 05.20.19**

- 13. AGENDA ITEM:** Per Mr. Cramer, Staff to include discussion of performance appraisals for District Staff and key contractors on the next agenda. Drafts to be provided in April Meeting. **COMPLETED 05.20.19**

- 14. ACTION ITEM:** Mr. Kurth to commence the application process for a grass carp permit to treat problematic lakes. **As of 03.25.19 In process. COMPLETED 05.20.19**

- 15. ACTION ITEM:** Mr. Kurth to submit the current system and the smaller nano-bubblers decibel levels to Mr. and Mrs. Adams for comparison purposes. **COMPLETED 05.20.19**

- 16. ACTION ITEM:** SOLitude to perform nutrient analysis tests on Lake E-5. Include in next agenda. **COMPLETED 05.20.19**

- 17. ACTION ITEM:** Johnson Engineering to perform sediment and water sampling in months identified by Mr. Denisen, which is to be added to the contract. **COMPLETED 05.20.19**

- 18. ACTION ITEM:** Mr. and Mrs. Adams to review the flower program and include costs to include a third rotation in the next year's fiscal budget. **COMPLETED 05.20.19**

- 19. ACTION/AGENDA ITEM:** Mr. Adams to provide weed remediation update, Phase I, have the golf pins removed and notify SOLitude not to pass through area. **COMPLETED 05.20.19**

- 20. ACTION ITEM:** Staff to notify Doug Kucera to have dead limbs removed from the pine trees located at the Lakemont Park. **COMPLETED 05.20.19**

BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS
(From 06.24.19 Meeting)

COMPLETED ITEMS OLDER THAN LAST MEETING – RECENT TO OLDEST

- 21. ACTION ITEM:** Populating data into the Maintenance Tracking System continues. Mr. Adams to include the District Map in his presentation to the Colony. **COMPLETED 05.20.19**

- 22. ACTION ITEM:** Mr. Adams to have FEMA funds transferred to the uninsured assets fund. **COMPLETED 05.20.19**

- 23. ACTION ITEM:** Solitude to locate power source to install the nano bubbler system at Lakes E-2 & E-5. **COMPLETED 05.20.19**

- 24.** Mr. Kayne completing annual service gate inspection by May 1st deadline. **COMPLETED 04.22.19**

- 25.** Doug Kucera to contact the Golf Course Superintendants and ask what type of fertilization applications they are applying. **COMPLETED 04.22.19**

- 26.** Mr. Adams to coordinate the Butterfly Garden tree trimming and cleanup work based on the agreements discussed in the 2008 and 2009 minutes. **COMPLETED 04.22.19**

- 27.** Mrs. Adams will have Doug check the condition of the geraniums at the monuments. **COMPLETED 04.22.19**

- 28.** Ms. Gravenhorst to provide this Board with PLCA's Board directive to increase flower rotation to three times per year. **COMPLETED 04.22.19**

- 29.** District Staff to terminate services of current Horticulturist and directed to outsource to another service provider. **COMPLETED 04.22.19**

- 30.** Staff to draft annual evaluation sheets for Board's review/discussion at the April Board meeting. **COMPLETED 04.22.19**

- 31.** Staff to direct Doug Kucera to schedule trimming at the fishing pier. **COMPLETED 04.22.19**

- 32.** Doug Kucera to review the current condition of the flowers at the Ridge monument, and replace if necessary. **COMPLETED 04.22.19**

BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS
(From 06.24.19 Meeting)

COMPLETED ITEMS OLDER THAN LAST MEETING – RECENT TO OLDEST

- 33.** Mr. Adams to attend The Colony's annual meeting, March 27, 2019. **COMPLETED 04.22.19**

- 34.** Mr. Crew to confer with Pelican Nest Greens Committee regarding the frequency fertilizer applications on the golf course. Mr. Adams to include water quality testing. **COMPLETED 04.22.19**

- 35.** Per Mr. McCarthy, Management to include the issue of the District Engineer's acceptance for maintenance of the elevator shaft in Treviso as an agenda item for the March meeting. **COMPLETED 03.25.19**

- 36.** Staff to include Consideration of Water Quality and Muck Monitoring Proposal for 2019 on the March Agenda, as it was deferred. **COMPLETED 03.25.19**

- 37.** Staff to include the CDD Landscape Maintenance Contract as a discussion item on the March Agenda. **COMPLETED 03.25.19**

- 38.** Staff to include Discussion: District Counsel and Potential to Explore Other Options on the March Agenda, as it was deferred. **COMPLETED 03.25.19**

- 39.** Per Ms. McVay, Mr. Adams to distribute copies of the Hurricane Irma Reconciliation to all Board Members. **COMPLETED 03.25.19**

- 40.** Per Mr. Janek, Mr. Adams to email him a copy of the irrigation billing account detail. **COMPLETED 03.25.19**

- 41.** Per Ms. McVay, Staff to notify her of when the mangroves will be trimmed. **COMPLETED 03.25.19**

- 42.** Per Mr. Janek, Staff to have the drain in Lake 14 at the Point and Costa Del Sol inspected. Will be done during Annual Inspection. **COMPLETED 03.25.19**

- 43.** Per Mr. Crew, Staff and Board Members to try to attend the Pelican Landing Eco Club meeting on March 18, 2018 at 10:00 a.m. **COMPLETED 03.25.19**

BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS
(From 06.24.19 Meeting)

COMPLETED ITEMS OLDER THAN LAST MEETING – RECENT TO OLDEST

- 44.** Per Mr. Crew, Staff to ensure that the loop on the Capri cul-de-sac be filled. Turf being replaced. **COMPLETED 03.25.19**

- 45.** Bill Kurth to provide cost to install additional nano bubblers to the six lakes. **COMPLETED 03.25.19**

- 46.** Staff to provide identified boundaries of District-owned property vs. Golf Course and HOA; markings would be made on the map. **COMPLETED 03.25.19**

- 47.** Computer software to be purchased – grooming phase needed. 1st Quarter 2019 software estimated. **COMPLETED 03.25.19**

- 48.** Mrs. Adams would have Mr. Kucera test the Arboricola plants for fungus. **COMPLETED 03.25.19**

- 49.** Per Mr. Hancock, Staff to have dead plants in the Esplanade and on the last 10' on Pelican Landing Parkway at the central fountain feature replaced. **COMPLETED 03.25.19**

- 50.** Per Mr. Bill Nicholson, Board Members to draft a list of objectives for the following year and email them to Mr. Adams, who will consolidate them and remit to the Boards in the agenda books for discussion on which objectives should be endorsed in the new year. **As of 12/03/18** Mr. Adams to merge materials and present comprehensive plan by end of the first quarter of 2019. **COMPLETED 03.25.19**

- 51.** Mr. Adams to send transmittal letter to the PLCA along with the Plant Replacement Program and Mr. Spencer's Plant Maintenance Sheet. **COMPLETED 03.25.19**

- 52.** Mr. Cox to review original Landscape Maintenance Agreement with the PLCA and its current Maintenance Agreement and provide the Board confirmation that they are working within the original scope of work. **COMPLETED 03.25.19**

- 53.** Per Mr. Crew, SOLitude to repair the center aerator in Lake B6. **COMPLETED 03.25.19**

- 54.** Per Mrs. McVay, Mr. Adams to circulate a newsletter with FEMA reimbursement information to all property owners. **COMPLETED 03.25.19**

BAYSIDE IMPROVEMENT & BAY CREEK CDDs
ACTION/AGENDA ITEMS
(From 06.24.19 Meeting)

COMPLETED ITEMS OLDER THAN LAST MEETING – RECENT TO OLDEST

55. Per Mr. McCarthy, Management to prepare a spreadsheet of the expenditures, the total FEMA recovery amount, funds recovered from the constituents in the past budget and the current total balance so the Boards will be apprised, especially as the next budget season approaches. **COMPLETED 03.25.19**
56. Per Mr. McCarthy, Mr. Kucera to be directed to record maintenance and dumping activity in the parcel located behind the Hyatt. **COMPLETED 03.25.19**
57. Per Mr. McCarthy, Management to place Discussion of the District Counsel's contract on next month's agenda and for Mr. Cox to appear in person at the next meeting. **COMPLETED 03.25.19**
58. Per Mr. Jim Nicholson, Staff to address the ficus hedge at Bay Cedar. **COMPLETED 03.25.19**
59. Per Mr. Crew, Staff to alert Pelican Landing of the CDD's plans to change the lighting, including a brief explanation as to why the work will be limited to the three street location areas outlined. Placed in 03.19.19 newsletter. **COMPLETED 03.25.19**

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

20Bi

From: [Cleo Adams](#)
To: [Debbie Tudor](#); [Daphne Gillyard](#)
Subject: FW: Monthly Irrigation Report
Date: Friday, July 12, 2019 12:46:29 PM

For the agenda under Op's.

Best Regards –

Cleo Adams
Assistant Regional Manager
Wrathell, Hunt & Associates, LLC
9220 Bonita Beach Road
Suite #214
Bonita Springs, FL 34135
(239) 989-2939 (M)

From: Paul Kemp <pkemp@whhassociates.com>
Sent: Friday, July 12, 2019 11:48 AM
To: Cleo Adams <crismondc@whhassociates.com>
Subject: Monthly Irrigation Report

Cleo,

8” of rain measured since July began. Phase Two Pumps Schedule is back in effect.

Phase Two Pumps Schedule:

Off - Thursday 4pm until Friday at 7am
Off - Saturday 10am until 9pm
Off - Sunday 10am until Monday at 7am

Services provided by the Irrigation Department:

1. Sustainability - Our chief objective is to provide a sustainable irrigation water source while managing the watershed between the cycles of the wet and dry seasons, to support a thriving native landscape throughout Pelican Landing and The Colony.
2. Water Management – We have turned off our most productive well. All storm drain gates remain closed.
3. Pumping Stations – Baycreek Pump Station is operating effectively and efficiently.
4. Meter Maintenance – Monthly meter reads, reports, maintenance, & replacement of fouled meters.

5. Alterations – We are looking at modifying several zones around Pelican Landing and The Colony in an effort to reduce irrigating across sidewalks.
6. Water Quality – Service and maintain filtration systems at each pump station.
7. Wet Checks – Our team systematically turns on and audits every sprinkler zone in the district, making necessary adjustments and repairs.
8. Upgrades – BOSSLM transitioning smoothly.
9. Reporting - Manage, monitor, and report all incoming and outgoing irrigation water usage, along with sluice gate activities in accordance with our permits issued by South Florida Water Management District.

Paul Kemp
Irrigation Manager
Bayside/Baycreek CDD
pkemp@whhassociates.com

From: [Cleo Adams](#)
To: [Daphne Gillyard](#)
Cc: [Debbie Tudor](#)
Subject: FW: Monthly update
Date: Monday, July 08, 2019 1:02:32 PM

Hello D,
For the agenda package.

Cleo

From: Doug Kucera <kucerad@whhassociates.com>
Sent: Monday, July 8, 2019 12:57 PM
To: Cleo Adams <crismondc@whhassociates.com>
Cc: Jason Olson <olsonj@whhassociates.com>
Subject: Monthly update

Hello Cleo,

I am sending this early as I will be on vacation starting July 10th returning July 22nd.

Since the last meeting,

PELICAN LANDING

Hard cutting is continuing in Pelican Landing which will now go into July before completion. The crew is working in Waterside, then will go to Coconut Rd, Greenview and the frontage on 41 south of the Pelican Nest entry.

The crew will be sterilizing the annual beds the week of August 5th. During that week Club Care will pull the flowers then CDD will apply the chemical to the beds. The beds will remain empty until the fall planting the first week of September.

A sign was remove from the medium at the intersection of Pennyroyal and Pelican Colony Blvd.

The week of June 24th John Crew and myself visited the Tennis Court area and marked palm trees that the CDD will be responsible for trimming.

Doug met with the Landscape Committee on adding annuals back to the medium entering the Tennis parking area. This area was deleted from the annual program years ago because of competing with the Oak trees above and below the surface.

Doug finished marking up the landscape map and sent it to Passarella and Associates so it can be updated.

THE COLONY

On June 13th we drove around with the Landscape Architect, Landscape Horticulturalist, and members of the Landscape Committee. There were several topics that were discussed and upon completion of the hard cutting work will proceed on these items. The hard cutting will go into July before completion.

The crew will be sterilizing the annual beds the week of August 5th. During that week Club Care will pull the flowers then CDD will apply the chemical to the beds. The beds will remain empty until the fall planting the first week of September.

We are in the process of trimming hardwood branches off the Royal Palms in selected area.

Best regards,

Doug Kucera
Field Manager
Bayside/Bay Creek CDD
239-947-2055
7/8/19

**BAYSIDE IMPROVEMENT
AND BAY CREEK
COMMUNITY DEVELOPMENT DISTRICTS**

20Bii

**BAYSIDE IMPROVEMENT COMMUNITY DEVELOPMENT DISTRICT
AND
BAY CREEK COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF FISCAL YEAR 2018/2019 JOINT MEETINGS**

The Boards of Supervisors (“Boards”) of the Bayside Improvement Community Development District and Bay Creek Community Development District (“Districts”) will hold Joint Regular Meetings for Fiscal Year 2018/2019 on the fourth Monday of each month at 2:00 p.m., unless otherwise indicated, at the Pelican Landing Community Center, 24501 Walden Center Drive, Bonita Springs, Florida 34134, as follows:

October 22, 2018
December 3, 2018
January 28, 2019
February 25, 2019
March 25, 2019
April 22, 2019
May 20, 2019
June 24, 2019
July 19, 2019 (9:00 a.m., *Budget Workshop*)
July 22, 2019
August 26, 2019
September 23, 2019

The purpose of the meetings is for the Boards to consider any business which may properly come before each. The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 or by calling (561) 571-0010.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the office of the Districts at (561) 571-0010 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the office of the Districts.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

**District Manager
Bayside Improvement CDD & Bay Creek CDD**